



ISDM

INDIAN SCHOOL OF
DEVELOPMENT MANAGEMENT

DM-SIMM

**An Implementation Organisation's
Guide to Reflect, Learn, and Act on
Social Impact**



ISDM

INDIAN SCHOOL OF
DEVELOPMENT MANAGEMENT

DM-SIMM

**An Implementation Organisation's
Guide to Reflect, Learn, and Act on
Social Impact**

Copyright

© 2026, Indian School of Development Management <https://www.isdm.org.in/>

All rights reserved

This work is a product of the research team of ISDM. The findings, interpretations, and conclusions expressed in this work do not necessarily reflect the views of ISDM or its Board. All reasonable precautions have been taken by ISDM to verify the accuracy of the information contained in this publication.

Rights and Permissions



This work is made available under the Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International licence (CC BY-NC-SA 4.0; <https://creativecommons.org/licenses/by-nc-sa/4.0/>). This licence allows reusers to distribute, remix, adapt, and build upon the material in any medium or format for noncommercial purposes only, and only so long as attribution is given to the creator. If you remix, adapt, or build upon the material, you must licence the modified material under identical terms.

NonCommercial—You may not use the material for commercial purposes.

ShareAlike—Adaptations must be shared under the same terms.

Details of the CCL licensing are available at: <http://creativecommons.org/licenses/by-nc-sa/4.0/>

Attribution—Please cite this work as follows:

ISDM. 2026. DM-SIMM: An Implementation Organisation's Guide to Reflect, Learn, and Act on Social Impact

Licence: Creative Commons Attribution CC BY-NC-SA 4.0

DOI: <http://dx.doi.org/10.58178/266.1083>

Translations—If a translation of this work is created, it must include the following disclaimer along with the required attribution: This translation was not created by ISDM and should not be considered an official ISDM translation. ISDM shall not be liable for any content or error in this translation.

Adaptations—If you create an adaptation of this work, please add the following disclaimer along with the attribution: This is an adaptation of an original work by ISDM. Views and opinions expressed in the adaptation are the sole responsibility of the author or authors of the adaptation and are not endorsed by the ISDM.

Third-party content—Users wishing to reuse material from this work that is attributed to a third party, such as tables, figures or images, are responsible for determining whether permission is needed for that reuse and for obtaining permission from the copyright holder. The risk of claims resulting from infringement of any third-party-owned component in the work rests solely with the user.

All queries on rights and licences should be addressed to cifsi@isdsm.org.in

Page intentionally left blank

Credits

Author

Kankana Trivedi
Krutika Katre

Core Working Group – Co-creation and Content Development

Archana Pillai
Divya Chopra
Jigisha Maheta
Liby T. Johnson
Maharshi Vaishnav
Narendranath Damodaran
Sameer Shisodia
Suneeta Krishnan
Vijay Pingale

Technical Partner – Framework Development

Sharon Weir & Sulagna Choudhuri, 4th Wheel Social Impact

Reviewers

Trisha Varma, Core Working Group Members

Visual Design and Illustrations

Sri Harsha Dantuluri

Editing, Proofreading and Dissemination Support

Tias Dutta

Contents

01.	Overview	01
02.	Role of SPOs and Implementation Organisations	05
03.	Tailored Approach for the Ecosystem	06
04.	How To Read And Use the Social Impact Systems Approach	07
	Layer 1: Foundational Principles	09
	Layer 2: The Five-stage SIMM lifecycle	14
	Layer 3: SPO Actions Across the SIMM Lifecycle	17
	Layer 4: Adoption Rubric across the Five SIMM Stages	19
05.	End Notes	21
06.	Annexures	
	A - How was this approach developed?	23
	B - Detailed Checklists	25
	C - Adoption Rubric	32
	How Organisations Should Use the Adoption Rubric	37

Overview

Social Impact Measurement and Management (SIMM) has become central to development practice. Yet, in many social sector organisations, measurement continues to function primarily as a reporting requirement rather than a management tool that strengthens the creation of social impact. Indicators are often selected to demonstrate results to funders, evaluations occur after programs conclude, and data collected from communities rarely inform real-time decisions about how programs should evolve.

The social sector is increasingly moving toward approaches that emphasise systems thinking, collaboration, and adaptability. Concepts such as systems change, trust-based philanthropy, participatory development, and adaptive programming are becoming more prominent in both discourse and practice.

These shifts are changing expectations from measurement systems. There is growing recognition that traditional approaches—focused on predefined indicators, endline evaluation, and reporting—are often insufficient for understanding how change unfolds in complex and dynamic environments. As a result, there is increasing demand for approaches that:

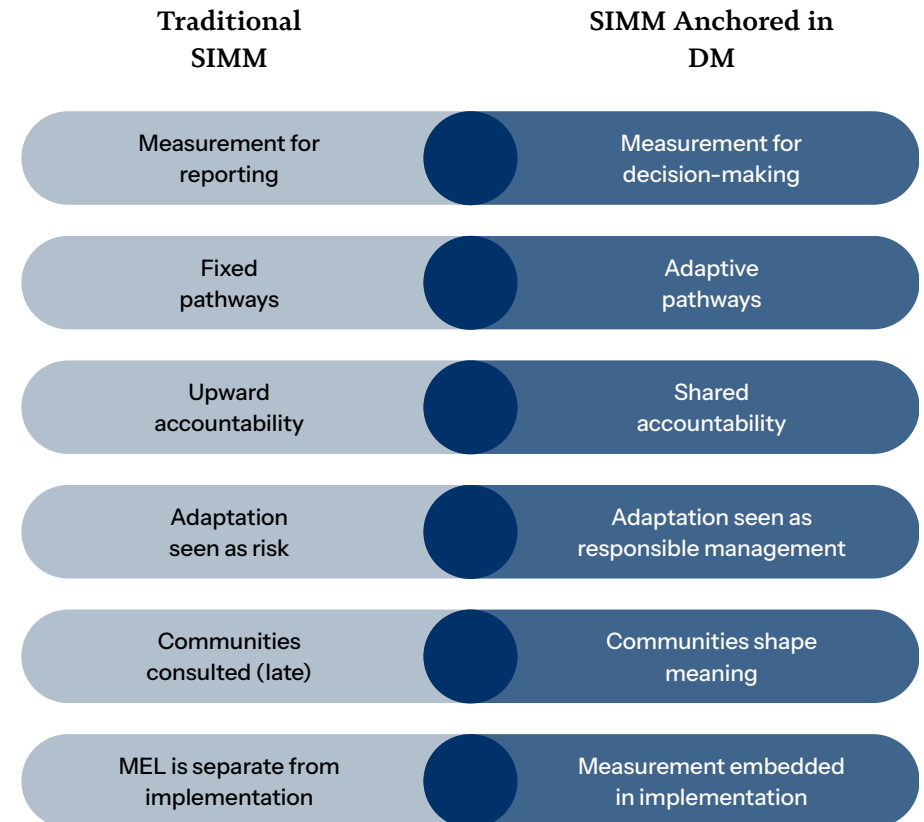
- Capture change as it emerges
- Incorporate multiple perspectives, including those of communities
- Support learning during implementation
- Inform ongoing strategic and operational decisions

Development Management (DM) views development not as a linear process of delivering predefined interventions, but as a complex, adaptive process that requires continuous learning, negotiation, and adjustment in response to changing realities.

From this perspective, impact measurement is not simply a method for proving results after programs end; it is a governance and management practice that supports better decisions during implementation.

This responds to that reality by proposing an approach to Social Impact Measurement and Management that is anchored in Development Management (DM), providing a structured way to strengthen SIMM in contexts where change is non-linear and evolving.

Anchoring SIMM in DM therefore requires shifting measurement closer to the processes through which impact is actually created: implementation, organisational learning, and community engagement. It requires moving from measurement as retrospective validation to measurement as a live system of insight and decision-making.



How can different actors use this approach?



Funders: Funders, together with Social Purpose Organisation (SPO) Leadership and Program Teams, are the primary users of this approach. They can use it to review how their funding structures, reporting requirements, decision-making processes, and support systems either enable or constrain meaningful impact practice. The approach helps funders examine not just what they ask of grantees, but how their own expectations shape the conditions under which SIMM takes place.

Intermediaries, Technical Partners, and Ecosystem Actors: Intermediaries and technical partners can use the approach as a facilitation and alignment tool. It can support conversations between funders and implementing organisations, help translate the approach into operational processes, and build a shared understanding of what stronger SIMM practice looks like across multiple stakeholders.



Social Purpose Organisation (SPO) Leadership and Program Teams: SPO leaders and program teams are primary users of this approach, together with funders. They can use the approach to reflect on how impact is currently defined, tracked, interpreted, and used within their organisation. It can help surface where current measurement practice is strong, where it is weak, and where constraints may be coming from internal systems or external funder expectations.

Communities and Government / System Actors: These actors are not expected to use the approach in a formal or direct way. Their role is to inform it. Their experiences, constraints, priorities, and interpretations should shape how impact is framed, measured, understood, and acted upon. In that sense, they are central to the approach's relevance, even if they are not its primary users.



MEL and Frontline Teams: MEL and frontline teams can use the approach to strengthen how evidence is generated, interpreted, and used during implementation. It provides a way to connect field realities, implementation learning, and program decisions, while also helping teams identify where data systems or reporting expectations may be disconnected from actual use.



Role of SPOs and Implementation Organisations

Over the past decade, it has become increasingly clear that the limitations of Social Impact Measurement and Management (SIMM) are rooted in incentives, governance structures, and power asymmetries across the development ecosystem. This is not primarily a technical challenge. Measurement systems are often designed to satisfy accountability requirements rather than enable learning; funding structures frequently limit flexibility and adaptation; and communities continue to remain peripheral in defining and interpreting what meaningful change looks like.

At the centre of translating social change efforts into action are Social Purpose Organisations (SPOs) and implementation organisations. They occupy a critical position within the ecosystem because they serve as the bridge between intent and practice—converting funding, ideas, and strategies into programmes, relationships, and on-ground action. SPOs are often the closest actors to communities and implementation realities, giving them a unique understanding of context, emerging needs, and what meaningful change looks like in practice.

Most SIMM systems do not underperform because organisations lack indicators, tools, or commitment. Rather, external funding, reporting, and accountability structures dictate how evidence is used.

As a result, measurement can become a compliance activity rather than a mechanism for reflection, adaptation, and decision-making.

Because of their position within the ecosystem, SPOs play a central role in ensuring that measurement remains connected to implementation realities. They are not simply recipients of funding requirements; they are active actors in shaping how evidence is generated, interpreted, and translated into action. SPOs and implementation organisations therefore have an important responsibility to:

- Anchor measurement systems in program realities and implementation contexts.
- Generate evidence that supports learning and adaptation, not only reporting.
- Establish ways for local stakeholders to measure and validate change.
- Use insights and data to inform program decisions and course correction.
- Actively update partners on field realities, learnings, and contextual challenges.

Since implementation organisations often work closest to both communities and program delivery, they are uniquely positioned to ensure that impact practices remain responsive, practical, and rooted in lived realities.

To know more about how this approach was developed, please refer to Annexure A.

Tailored Approach for the Ecosystem

This approach is intended for actors across the development ecosystem and requires role-specific guidance.

Funders and Philanthropists: redesigning incentives, resourcing, reporting, and learning conditions

Social Purpose Organisations (SPOs): translating funding into programs and strategies.

MEL and frontline teams: generating, interpreting, and using evidence during implementation

Communities: defining what meaningful change looks like and validating impact.

Intermediaries and technical partners: supporting design, capacity building, and systems

Government and system actors: shaping policy alignment and institutional uptake

The approach does not assume that all actors hold the same level of influence. Rather, it recognises that different stakeholders engage with Social Impact Measurement and Management from different positions within the ecosystem. For this reason, while the approach may be useful across actors, its primary purpose is to support changes in funding practice that can enable stronger impact practice downstream.

Why should SPOs do this?

- They are closest to programme realities and understand how change unfolds in practice
- Stronger SIMM improves program effectiveness, learning, and adaptive decision-making
- They can ensure that communities have a meaningful role in defining and validating impact
- Better use of evidence can strengthen sustainability, credibility, and systems influence

SPOs who do not evolve their SIMM practices risk long-term measuring activity rather than understanding impact.

How to Read and Use the SIMM Framework

This approach is designed to work across four connected layers. The principles define the shifts required in how SPOs understand and approach SIMM. The lifecycle explains how strong SIMM unfolds across a program. The stakeholder matrix translates these shifts into concrete actions SPOs need to enable with different actors at each stage. The adoption rubric then helps SPOs assess how much of this is actually in place across their portfolio. Detailed implementation guidance, stage-wise checklists, and rubric instructions are provided in the annexures so that the main approach remains strategic while linked tools support application in practice.

4 Layers of SIMM

Layer 1 - Foundational Principles

Three non-negotiable principles that anchor effective SIMM practice. Sets the values—the ‘soul’ of the approach, defining the principles that guide how SIMM should function.

Layer 2: The SIMM Lifecycle

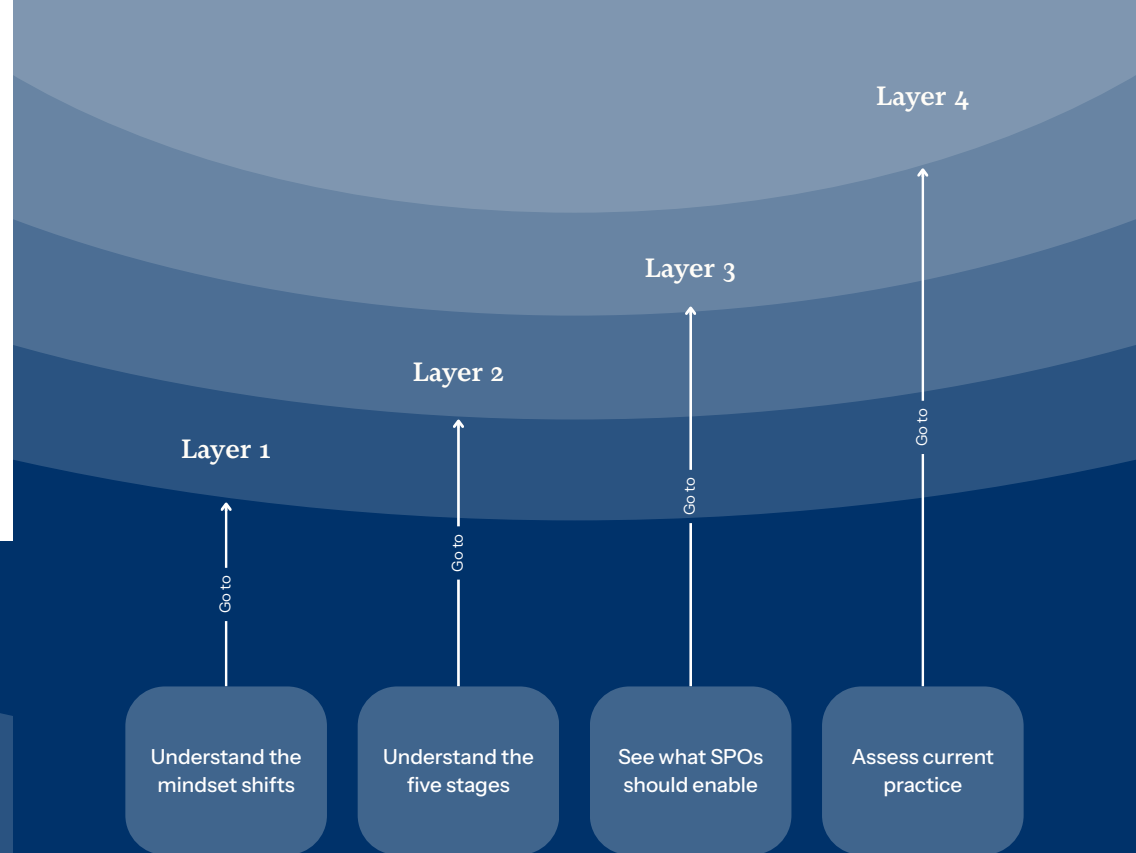
Five stages through which impact measurement and management unfold—from framing impact to using evidence for decisions. Provides the process—the ‘skeleton’, outlining the stages through which measurement and learning unfold across the program lifecycle.

Layer 3: Stakeholder Responsibilities

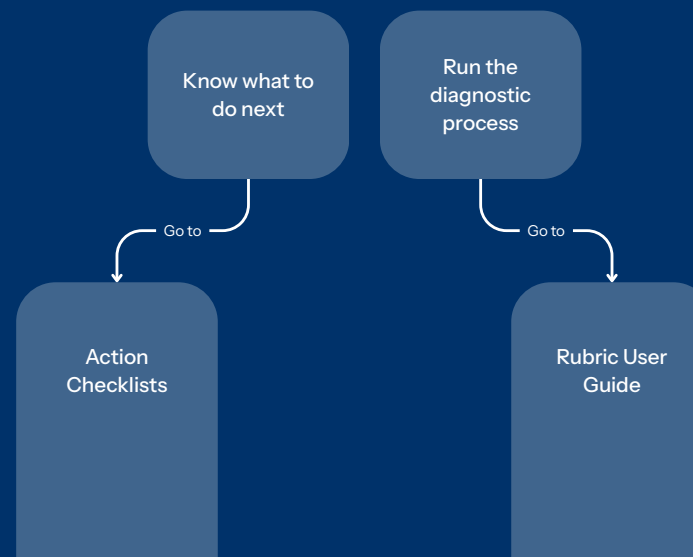
A matrix that translates principles into action by showing how SPOs work with funders, communities, and systems to make measurement function in reality. Assigns accountability—the ‘muscles’, clarifying what SPOs must enable across different stakeholders at each stage for the system to function.

Layer 4: Adoption Matrix

A rubric that SPOs can use to assess how well their current practices align with the approach and identify areas for improvement. Enables honest reflection—the ‘mirror’, allowing organisations to assess how mature their current SIMM practices are and where they need strengthening.



Where to Start?



Layer 1: Foundational Principles

Three non-negotiable principles that anchor effective SIMM practice. Sets the values – the “soul” of the approach, defining the principles that guide how SIMM should function.



1 Principle 1: Governance of measurement must redistribute power



Who sets purpose, priorities, and legitimacy?

Impact measurement is shaped by who decides what success looks like, what gets measured, and what happens when things don't go as planned.

In most programmes, these decisions sit largely with funders, and SPOs often inherit this logic, designing measurement systems that track delivery against predefined plans rather than helping understand whether those plans are actually working for communities.

This principle is about shifting that. By changing how funders work with organisations and communities to define, interpret, and act on impact.

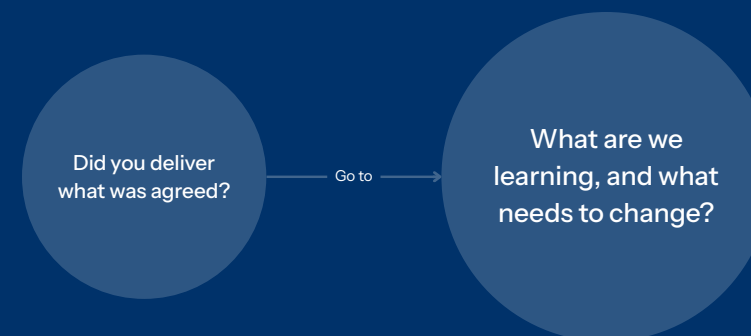
This shift requires moving from measurement as a funder reporting requirement to measurement as a shared management process.

What does this mean for SPOs in practice?

The following actions are not additional layers of work. They are ways of restructuring existing processes so that measurement supports learning and decision-making.

- Use standardised templates. Design them for thinking, not just reporting, but allow contextual definitions of success
- Build regular review and reflection spaces into program cycles across teams
- Invest in frontline team capacity for participatory measurement
- Integrate community perspectives as central, not peripheral, to measurement design

The shift is from:



Why this matters?

Without this shift

- 1) Measurement remains a compliance exercise
- 2) Programs continue even when they are not working
- 3) Organisations optimise for reporting, not impact
- 4) Frontline insights remain underutilised

With this shift

- 1) Programs become more grounded in reality
- 2) Resources are used more effectively
- 3) Impact is shaped through learning, not assumption
- 4) Community perspectives shape decision-making

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



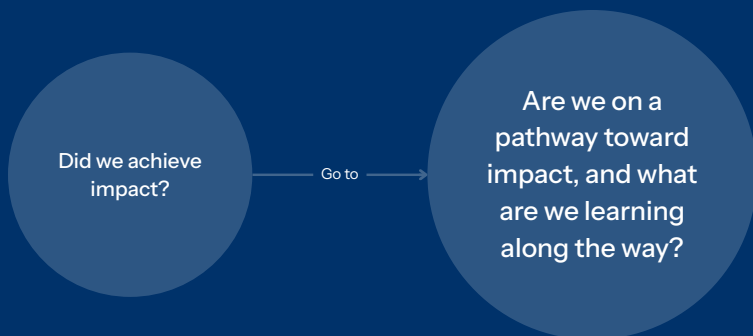
Are we on a pathway toward meaningful change?

In most programs, impact is defined in terms of long-term outcomes: improved incomes, better health, sustained livelihoods. However, these changes take time and are influenced by multiple external factors. In practice, what programs encounter during implementation are

early signals of change: shifts in behaviour, participation, access, or practices.

This principle focuses on designing measurement systems that capture these signals, referred to as emergent impact. Emergent impact refers to observable, early indications that a program is moving along a plausible pathway toward longer-term outcomes.

The shift is from:



Why this matters?

Without this shift

- 1) Programs are judged on outcomes that take years to materialise
- 2) Measurement focuses on what is easy to report, not what is meaningful
- 3) Early warning signs are missed
- 4) Course correction becomes difficult or delayed

- 1) Programs can track whether they are moving in the right direction
- 2) Learning happens during implementation, not just at the end
- 3) Resources are used more effectively
- 4) Impact pathways are strengthened over time

With this shift

These signals are closer to program influence and provide a basis for learning and course correction.

This principle is about shifting how impact is understood and measured.

What this means for SPOs in practice?

The following actions are not intended to reduce rigour. They focus on measuring what can be meaningfully tracked and used during implementation.

- Treat proposals as starting points, not final definitions
- Develop a focused set of indicators that track pathways of change, not only outputs
- Make assumptions behind program design explicit and revisit them regularly
- Capture early signals of change and unintended effects during implementation
- Signal that adaptation is acceptable—and expected

3 Principle 3 : Practice prospective measurement to truly facilitate community-owned impact



How do we ensure measurement supports decisions during implementation?

Impact measurement is often conducted retrospectively, through evaluations that assess results after a program has been completed. However, by the time findings emerge, opportunities to improve implementation have already passed.

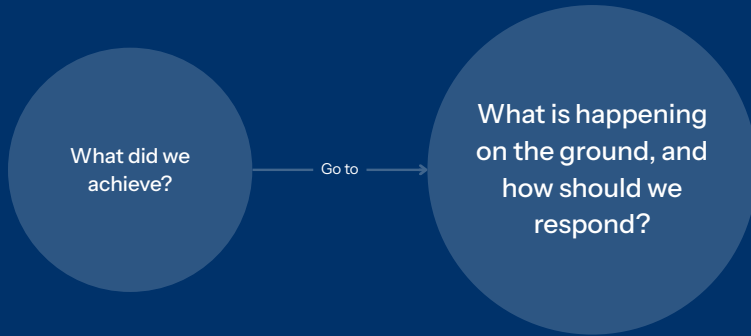
This principle focuses on shifting measurement from a retrospective exercise to a prospective, ongoing practice: one that is embedded within

implementation and used to guide decisions as programs unfold.

In this approach, measurement is not separate from program delivery. It becomes part of how programs are managed, reviewed, and adapted in real time.

This includes using regular check-ins on progress, feedback from frontline teams and insights from communities to continuously assess what is working, what is not, and what needs to change.

The shift is from:



This principle is about ensuring that evidence is not just collected, but actively used.

What this means for SPOs in practice?

The following actions focus on ensuring that measurement is embedded within program execution, not treated as a parallel or endline function.

- Integrate measurement into program routines, not just reporting cycles
- Enable frontline teams to contribute observations and interpret findings
- Establish simple, real-time data systems for ongoing tracking
- Document adaptations and lessons emerging from implementation

Why this matters?

Without this shift

- 1) Data is collected but not used for decisions
- 2) Programs continue without responding to emerging challenges
- 3) Learning happens too late to influence outcomes
- 4) Communities remain passive recipients rather than active informants

- 1) Programs adapt in response to real-time evidence
- 2) Frontline experience informs program decisions
- 3) Community realities are reflected in how programs evolve
- 4) Measurement becomes a tool for improving implementation, not just reporting results

With this shift

Layer 2: The Five-stage SIMM Lifecycle

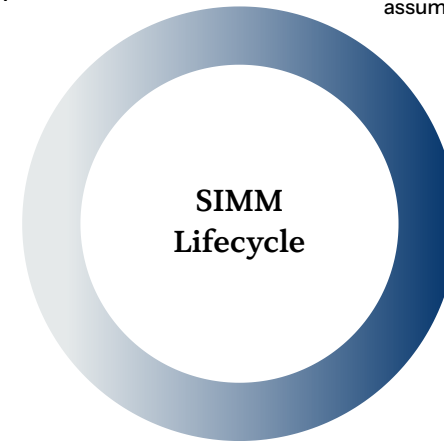
The SIMM lifecycle outlines how impact measurement should be approached across the program/portfolio journey. Rather than treating measurement as a one-time activity or an endline exercise, this approach positions it as a continuous, cyclical process, where learning, reflection, and adaptation happen throughout implementation. Each stage represents a shift in how programs are designed, implemented, and reviewed.

Stage 1: Framing Impact

What are we trying to change, for whom, and why?

Stage 2: Designing the Measurement Architecture

What outcomes, pathways, assumptions, and evidence will guide us?



Stage 5: Using Evidence for Decisions

How will findings shape strategy, implementation, accountability, and resourcing?

Stage 3. Embedding Measurement in Practice

How will measurement live inside implementation and generate ongoing insight?

Stage 4: Interpreting Evidence

What does the evidence actually tell us about change, context, and contribution?

Stage 1: Framing Impact

What are we trying to change, for whom, and why?

This stage focuses on clarifying and defining what meaningful change looks like before program design begins. It ensures that programs are grounded in a shared understanding of the problem, rather than assumptions carried into design.

In practice, this often involves stakeholder mapping, community listening, and facilitated problem-framing processes that bring together funders, implementing organisations, and communities to define what matters most in that context.

Stage 2. Designing the Measurement Architecture

What outcomes, pathways, assumptions, and evidence will guide us?

This stage focuses on translating the shared understanding of impact into a clear and practical measurement design. It connects program activities to intended outcomes and defines how progress will be understood over time.

In practice, this includes developing a theory of change, identifying a focused set of indicators, clarifying key assumptions, and designing data collection approaches that are both meaningful and feasible.

Stage 3. Embedding Measurement in Practice

How will measurement live inside implementation and generate ongoing insight?

This stage focuses on integrating measurement into everyday program implementation so that teams can learn from evidence as programs unfold. Measurement becomes part of routine management rather than a parallel reporting requirement. In practice, this includes setting up simple data systems, enabling regular review discussions, capturing frontline insights, and creating feedback loops that allow implementation to respond in real-time.

SIMM Lifecycle

Stage 4. Interpreting Evidence

What does the evidence actually tell us about change, context, and contribution?

This stage focuses on making sense of the evidence being generated. It goes beyond tracking indicators to understanding what those indicators mean in context, and whether they reflect meaningful change.

In practice, this involves analysing patterns across data, triangulating qualitative and quantitative insights, and engaging program teams and communities in interpreting what is happening and why.

Stage 5. Using Evidence for Decisions

How will findings shape strategy, implementation, accountability, and resourcing?





This stage focuses on ensuring that learning leads to action. Measurement becomes valuable when it informs program design, strategic direction, and resource allocation.

In practice, this includes adapting program models, revising assumptions, shifting funding priorities, and embedding learning into ongoing decision-making processes.

Layer 3: SPO Actions across the SIMM Lifecycle

While multiple actors contribute to impact, this framework is SPO-led by design. This layer shows what SPOs need to enable, with their own leadership teams, frontline and MEL staff, communities, and funders/system actors, at each stage of the SIMM lifecycle.

The Stakeholder Matrix below provides a quick view of the key actions SPOs should enable with each stakeholder at every stage of the SIMM lifecycle.

	 With Funders	 With Frontline/MEL Teams	 With Communities	 With Government / System Actors
Stage 1: Framing Impact	Engage funders from the start to define problems, outcomes, and context assessments based on implementation realities.	Create spaces for field insights through workshops and integrate implementation realities into program design	Build in participatory exercises (FGDs, mapping) to validate community priorities and define locally relevant outcomes	Engage system stakeholders to map schemes, data systems, and early integration points
Stage 2: Designing Measurement Architecture	Co-develop a Theory of Change with funders, prioritising a manageable set of outcome-aligned indicators for long-term tracking	Pilot data tools before rollout to test for feasibility and refine tools based on field feedback	Ensure indicators reflect community priorities and capture locally meaningful impact.	Align indicators with admin data, ensuring reporting compatibility
Stage 3: Embedding Measurement in Practice	Hold regular review discussions with funders on data collection, management systems, implementation realities, and program adaptations.	Invest in and use simple tools, dashboards, and real-time data practices to support implementation and decision-making.	Establish continuous feedback loops and track unintended effects during implementation	Share implementation insights and align program delivery with system realities and processes.
Stage 4: Interpreting Evidence	Facilitate honest reflection with funders focused on understanding “why” outcomes are emerging, not just “what” is changing.	Use mixed data (qual + quant) to integrate field insights into evidence	Validate findings with communities to refine interpretations based on lived experiences and contextual understanding.	Share data, align implementation with system processes, and identify opportunities for convergence.
Stage 5: Using Evidence for Decisions	Use evidence and learning in dialogue with funders to support adaptive program redesign and strategic decision-making.	Enable continuous learning and documentation of field realities into implementation cycles	Share findings back with communities and get their feedback for program redesign	Use evidence to inform policy dialogue and support integration into public systems

To see the detailed Action Checklists across the SIMM Lifecycle, refer to Annexure B.

Layer 4: Adoption Rubric across the Five SIMM Stages

While the previous layers outline what good SIMM practice looks like, organisations often struggle to understand where they currently stand and what to prioritise.

The Adoption Rubric is a structured tool that helps organisations assess how well measurement is functioning across the five stages of the SIMM lifecycle. Rather than acting as a compliance checklist, the rubric is designed as a reflection and decision-support tool. It helps surface gaps between how measurement is intended to function and how it is actually being used in practice.

By using the rubric, organisation can identify:

- Where SIMM practices are already strong,
- Where systems are partially developed, and
- Where foundational elements are still missing.

What the Rubric Assesses

The rubric assesses practice across the five stages of the SIMM lifecycle:

- Framing Impact
- Designing Measurement Architecture
- Embedding Measurement in Practice
- Interpreting Evidence
- Using Evidence for Decisions

Each stage includes a small number of clearly defined dimensions that reflect observable actions, such as whether SPOs engage communities before program design, whether MEL is adequately resourced, or whether evidence is actually used in program decisions. This ensures that the rubric remains grounded in practice, rather than abstract principles.

How the Scoring Works

Each dimension is assessed on a four-level scale that reflects the maturity of practice:

Absent	Emerging	Functional	Embedded
The practice is not in place or exists only symbolically	The practice exists in limited or inconsistent ways (e.g., only in some programs or teams)	The practice is implemented in many programs and influences decisions	The practice is standard, consistent, and sustained across the organisation

Important:

These levels should not be interpreted as a measure of performance, but rather as a way to understand how consistently and effectively a practice is implemented.

- This is not a performance score
- It is a practice maturity score

From Assessment to Action

The rubric is intended to be used alongside the stage-wise action guidance presented earlier in this approach.

- The rubric identifies where gaps exist
- The checklists and guidance outline what actions can address those gaps

Together, they provide a pathway from: diagnosis → prioritisation → action

The goal is not to reach “4” everywhere, but to understand: Where are we strong, and where do we need to improve?

In most cases, SPOs will find variation across programs. The rubric helps identify whether practices are:

- Portfolio-wide
- Limited to specific partners
- Or dependent on individual teams

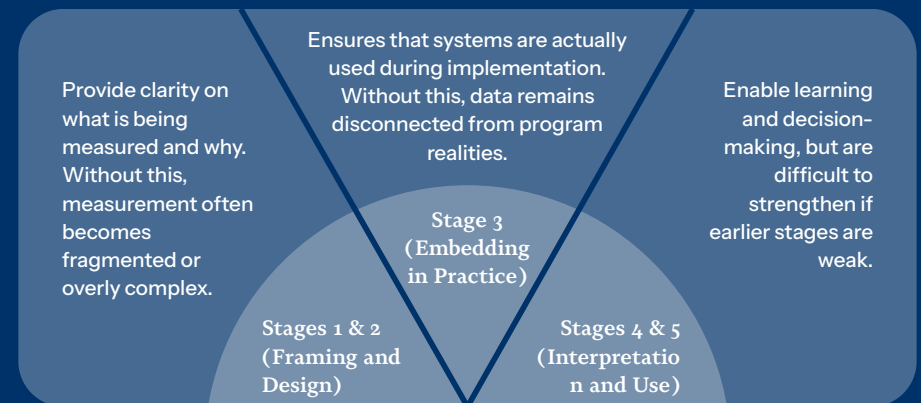
Using the Rubric in Practice

The rubric is designed to be applied through a structured, organisation-led process involving:

- Individual reflection across internal teams
- Collective discussion to interpret results
- Identification of priority shifts
- Translation of gaps into concrete actions

Where to Start

Not all stages require equal attention at the same time. In practice, improvement tends to follow a broad progression



To access the full Adoption Rubric and Detailed User Guide, refer to Annexure C.

End Notes

The Development Management–anchored SIMM approach is designed to shift how impact measurement is understood and practised: from a technical or reporting requirement to a shared governance and management process that supports learning, accountability, and better decision-making.

At the same time, we recognise that applying this in practice is not straightforward.

The Indian development and funding ecosystem is diverse and complex. Funders operate with different mandates, timelines, risk appetites, and constraints.

Organisations vary in size, capacity, and access to resources. In many cases, existing reporting structures, compliance requirements, and operational pressures shape what is possible.

This approach is therefore not a prescription or a fixed model. It is intended as a guiding structure that can be adapted based on context.

Organisations and funders may enter this approach at different points. Some may already have strong elements of measurement design, but may need to strengthen how they use evidence in decision-making. Others may need to revisit how the impact itself is framed. Not all stages require equal attention at the same time, and progress will often be iterative rather than linear.

While the approach may appear simple in

its structure, we recognise that the shifts it proposes, particularly around incentives, power, and decision-making are not easy. They require changes not only in tools and processes, but in how organisations and funders work with each other.

The intention is not to present an idealised model, but to start a more practical conversation:

- What is already possible within current constraints?
- Where can small shifts be made?
- How can measurement better support learning and decision-making in real contexts?

A few practical considerations are critical for implementation:

Incentives for learning and transparency:

Across the sector, organisations often hesitate to surface challenges or disconfirming evidence due to concerns around reputation or funding. For this approach to work, funders and leaders must actively create a space where learning, adaptation, and course correction are recognised as responsible practice, not failure.

Avoiding additional burden: This approach is not intended to add new layers of reporting or complexity. Measurement should support implementation, not sit outside it. This requires simplifying tools, aligning data collection with program workflows, and ensuring that both SPOs and funders focus only on what is useful for decision-making. When measurement

adds value, it is adopted; when it adds burden, it is resisted.

Working within existing systems: Most organisations already use Theories of Change, results frameworks, and donor reporting formats. This approach does not replace these—it strengthens how they are used. The focus is on making existing systems more reflective, adaptive, and connected to real decision-making.

The approach is meant to be used, adapted, tested, and refined over time.

For organisations and funders interested in applying this approach or exploring how to begin this journey in their own context, further support, guidance, and facilitation can be provided by 4th Wheel Social Impact and ISDM.

Annexures

Annexure A - How was this approach developed?

This approach was developed over two phases of work between 4th Wheel Social Impact and ISDM, combining prior sector research, literature review, funder and practitioner insights, and iterative validation.

It builds on earlier work undertaken in 2024–25, particularly the Impact or Illusion study, which examined how social purpose organisations in India understand and practise social impact measurement. That study highlighted a recurring pattern: many organisations were collecting data and reporting results, but were often unable to use measurement meaningfully for learning, adaptation, or decision-making. It also showed that many of the barriers were not only technical, but linked to incentives, capacity, donor expectations, and broader ecosystem dynamics.

Building on these findings, the next phase of work in 2025–26 focused on developing a more grounded and practical approach for strengthening Social Impact Measurement and Management (SIMM). This phase included a review of 82 documents spanning impact assessment approaches, evaluation methodologies, development management thinking, and measurement practice. Alongside this, a methodology-to-principles mapping exercise was undertaken to identify the deeper ideas, assumptions, and recurring themes that sit beneath existing approaches and methods.

This process led to the identification of approximately 120 principles, i.e: the underlying ideas, assumptions, values,

and recurring propositions about how impact should be understood, measured, interpreted, and used in practice. These were then synthesised by removing duplication, consolidating overlaps, and prioritising those most relevant to the real-world functioning of SIMM across strategy, design, implementation, interpretation, and use.

The approach was further informed by primary sector evidence. In addition to the Impact or Illusion study, insights were drawn from practitioners, monitoring and evaluation experts, and funders, including representatives from CSR foundations, family foundations, and international philanthropic organisations. This ensured that the approach was shaped not only by theory, but also by the realities of how impact is discussed and managed across different parts of the ecosystem.

An initial set of Development Management–anchored principles was then developed and taken into a process of validation through a Core Working Group (CWG) comprising funders, nonprofit leaders, consultants, intermediaries, and sector experts. Through structured reviews, workshops, and collective discussions, the principles and approach structure were refined further. This process helped sharpen the approach's practical orientation, strengthen its relevance across different organisational contexts, and clarify the central role of funders in shaping the conditions under which SIMM operates.

The resulting approach is therefore grounded in both research and practice. It builds on prior field evidence, draws from diverse bodies of literature, and has been refined through critical engagement with actors across funding, implementation, and advisory roles. It is intended not as a fixed model, but as a practical architecture for improving how SIMM is understood and used in the Indian development context.

Annexure B - Detailed Checklists

Stage 1. Framing Impact

What are we trying to change, for whom, and why?

A. Working with Funders	
Action	Engage funders in structured dialogue beyond proposals to align on context, outcomes, and implementation realities.
	Use structured templates or frameworks to jointly define problem statements, intended outcomes, and key assumptions underlying program design
	Conduct or synthesise needs assessments, baseline studies, and contextual analyses to inform program design and funding discussions

B. Integrating Frontline / MEL Inputs	
Action	Conduct field visits / consultations with frontline staff before finalising program design
	Document implementation realities (constraints, risks, feasibility) from field teams
	Incorporate frontline insights into defining outcomes and measurement approach

C. Grounding in Community Realities	
Action	Enable participatory exercises through partners (e.g., community discussions, mapping, prioritisation tools)
	Validate program priorities with community members before finalisation
	Identify locally relevant definitions of success or change

D. Alignment with Government / Systems

Action	Conduct alignment discussions with relevant government/system actors
	Map relevant schemes, policies, or system linkages for the program
	Identify opportunities for integration with existing public systems

Stage 2: Designing Measurement Architecture

What outcomes, pathways, assumptions, and evidence will guide us?

A. Working with Funders	
Action	Co-develop a Theory of Change with funders linking program activities to intended outcomes
	Clearly articulate and document assumptions underlying program pathways and implementation strategies
	Prioritise a manageable set of core outcome indicators (approx. 8-10) that balance learning, reporting, and implementation feasibility
	Discuss and advocate for adequate resources for MEL roles, data collection, and data systems within program budgets

B. Working with Frontline / MEL Teams	
Action	Enable orientation/training to program and MEL teams on the Theory of Change, indicators, and reporting expectations
	Assess whether proposed indicators are feasible to collect across partner contexts
	Refine indicators and reporting formats based on partner and MEL team feedback

C. Validating with Communities

Action

Ensure program outcomes reflect community-defined change, not only donor-defined outputs

Enable partners to test whether proposed outcomes and indicators reflect locally meaningful change

Allow space for context-specific indicators where community priorities differ across locations

D. Alignment with Government / Systems

Action

Align program indicators with available administrative data where relevant

Ensure compatibility with reporting requirements of system actors

Establish checkpoints for revising measurement design if needed

Stage 3: Embedding Measurement in Practice

How will measurement generate insight during implementation?

A. Working with Funders

Action

Maintain regular program review discussions with funders (monthly/quarterly) to reflect on implementation progress and emerging insights

Integrate data and evidence into routine program discussions and decision-making processes

Document program adaptations and communicate the reasons behind implementation changes to funders

Discuss the feasibility of data collection processes with funders and adapt reporting expectations where needed based on field realities

B. Working with Frontline / MEL Teams

Action

Set up simple digital systems, dashboards, or trackers for ongoing data collection and visibility

Assign clear roles for collecting, updating, and reviewing implementation data

Enable frontline and MEL teams to interpret data and flag issues through simple formats (notes, trackers, escalation channels)

C. Engaging Communities

Action

Establish periodic community feedback mechanisms during implementation

Capture community feedback on whether program delivery is working in practice

Use community feedback to identify gaps, breakdowns, or unintended effects during implementation

D. Alignment with Government / Systems

Action

Share implementation progress and insights with relevant system actors

Enable access to relevant administrative or system data where possible

Align program implementation with system processes and constraints

Stage 4: Interpreting Evidence

What does the evidence tell us about change and context?

A. Working with Funders	
Action	Facilitate structured reflection sessions with funders to jointly review findings and emerging patterns
	Analyse results in relation to program pathways, contextual realities, and underlying assumptions
	Encourage open discussions on both successes and implementation challenges to support shared learning

B. Working with Frontline / MEL Teams	
Action	Integrate field insights into interpretation of results
	Examine patterns, anomalies, and unexpected findings
	Use both qualitative and quantitative data for analysis

C. Validating with Communities	
Action	Share findings with community members for validation
	Collect feedback on whether findings reflect lived experiences
	Refine interpretations based on community inputs

D. Alignment with Government / Systems

Action	Consider policy and system-level factors when interpreting results
	Engage system actors in reviewing and interpreting findings
	Incorporate system constraints into understanding program outcomes

Stage 5: Using Evidence for Decisions

How is evidence used to adapt programs and strategies?

A. Working with Funders	
Action	Use evidence and learning to collaboratively revise program design, implementation strategies, or organisational approaches
	Engage funders in discussions on program performance, learning, and adaptation needs
	Encourage adaptive implementation approaches by using findings to refine program strategies and operational decisions

B. Working with Frontline / MEL Teams	
Action	Track changes made during implementation and reasons for those changes
	Integrate learning into ongoing program delivery
	Share lessons with program and leadership teams
	Document lessons and adaptations in formats that can be accessed and reused across programs


C. Engaging Communities

Action	Share program findings with communities
	Incorporate community feedback into program redesign
	Ensure future priorities reflect community needs

D. Alignment with Government / Systems

Action	Use program evidence to inform discussions with system actors
	Identify opportunities to influence policy or system design
	Share learnings for integration into broader system-level decisions

The following tables provide a more detailed description of what strong SIMM practice looks like at each level of maturity across the five stages for SPOs. Organisations can review each dimension and identify which description best reflects their current practice.

Flip to the next page 

Annexure C - Adoption Rubric

Stage 1. Framing Impact

Question: Are SPOs putting in place concrete processes to define impact with the right stakeholders before program design is fixed? Are program designs grounded in field, community, and ecosystem realities?

Dimension	1. Absent	2. Emerging	3. Functional	4. Embedded
Engagement with funders, leadership, and field teams	Programmes are designed primarily around donor requirements or proposal formats with little structured discussion across leadership and field teams before finalisation	Some discussions across leadership, field teams, or funders happen during program development, but no structured co-framing or internal reflection processes exist	Structured discussions/workshops are conducted across leadership, program, MEL, and field teams to refine problem statements and outcomes; funders are engaged in shaping realistic program pathways	Joint problem-framing, cross-functional review spaces, and collaborative planning processes are standard; leadership, field teams, and funders collectively shape priorities, assumptions, and program design before finalisation
Community grounding of impact	No direct community engagement before program design; reliance on secondary data or organisational assumptions	Basic consultations (e.g., surveys or informal discussions) are conducted in some programs, but are limited in depth and not consistently prioritised	Participatory exercises (e.g., FGDs, community meetings, simple mapping) are conducted in most programmes; dedicated efforts are made to incorporate community perspectives into program design	Community engagement is systematically designed and embedded; teams are equipped to use participatory and innovative methods (e.g., community mapping, journey mapping, participatory ranking); community inputs directly shape outcomes and program design
Alignment with systems and context	No structured engagement with government or system actors; no mapping of schemes, data, or system linkages	Some informal discussions with government stakeholders or basic awareness of schemes exists, but no structured mapping or integration approach	Relevant schemes, policies, and system actors are mapped in most programmes; discussions with departments are conducted; program design considers alignment with systems and available data	Structured engagement with government/system actors is standard; administrative data, schemes, and delivery systems are actively used; clear pathways for integration, convergence, or scale within public systems are built into program framing

Stage 2. Designing the Measurement Architecture

Question: Have SPOs developed a clear, usable, and scalable measurement architecture that teams can realistically implement and sustain?

Dimension	1. Absent	2. Emerging	3. Functional	4. Embedded
Outcome framework / Theory of Change across programmes	No clear Theory of Change or outcome framework; outcomes are defined separately across programmes or donor requirements	A broad framework exists, but is either too generic or not consistently used across programmes	A clear Theory of Change or outcome framework is defined at program or organisational level and used to guide implementation across most programmes	A well-defined outcome framework is standard across programs; teams align to it while retaining flexibility for context-specific pathways and outcomes
Lean and shared indicators across programmes	Indicators are numerous, inconsistent, and mostly defined separately across projects or donor requirements	Some common indicators exist, but are too many, unclear, or not consistently used	A focused set of core indicators (approx. 8-10) is used across most programmes, enabling comparison and organisational learning	A clear set of lean, decision-useful indicators is standard across programmes; indicators enable cross-learning and are periodically refined based on use
Dedicated investment and capacity for MEL and data systems	No dedicated investment in MEL; program teams manage data collection, reporting, and analysis within existing operational constraints	Limited or one-time support (e.g., templates, external evaluations, or small allocations) exists, but there is no sustained investment in MEL roles, systems, or capacity	Most programmes include dedicated resources for MEL roles, data collection, and basic systems; teams receive some training and support	MEL investment is integrated into program design and organisational planning; teams are supported with dedicated MEL capacity, data systems, and ongoing learning support to collect, analyse, and use data effectively

Stage 3. Embedding Measurement in Practice

Question: Are data systems actively used during implementation in a practical, manageable, and consistent way?

Dimension	1. Absent	2. Emerging	3. Functional	4. Embedded
Use of data systems and dashboards in implementation	Data is collected but remains in reports or files with little real-time visibility or use	Some dashboards or consolidated views exist, but are not regularly used by teams	Dashboards or tracking systems are used in most programmes to monitor progress during implementation	Dashboards are actively used across programmes; teams regularly access and use data for tracking progress and identifying issues
Data collection is manageable and aligned to program realities	Data collection is excessive, frequent, or unrealistic for field teams, leading to poor quality or superficial reporting	Some attempt is made to streamline data collection, but frequency or volume is still misaligned with implementation realities or donor requirements	Data collection timelines and processes are practical in most programmes (e.g., aligned to program milestones rather than arbitrary timelines)	Data collection is intentionally designed to be lean, realistic, and aligned to program cycles; teams can maintain data quality without overload
Teams (program + MEL) are able to run the system in practice	Teams lack the time, capacity, or clarity to manage data collection and reporting effectively	Some individuals manage data, but processes are inconsistent and dependent on specific people	Program and MEL teams are able to collect, update, and manage data in most programmes using defined processes	Teams across levels (program, MEL, management) are confident in running data systems; data flows are consistent, timely, and reliable across programmes

Stage 4. Interpreting Evidence

Question: Are SPO teams and stakeholders making sense of data in a structured and honest way to understand what is happening and why?

Dimension	1. Absent	2. Emerging	3. Functional	4. Embedded
Interpretation goes beyond numbers (patterns, trends, changes over time)	Data is reviewed mainly as numbers (targets, outputs) with little discussion on meaning	Some effort is made to interpret data, but remains descriptive or one-time	In most programmes, teams analyse patterns, trends, and changes over time	Interpretation consistently focuses on patterns over time and what they indicate about program performance
Different types of evidence are used together (not just one source)	Only one type of data (usually quantitative) is used to interpret results	Some qualitative inputs are used, but not consistently or meaningfully	Both qualitative and quantitative data are used together in most program reviews	Multiple sources of evidence (data, field insights, community feedback) are consistently combined to build a fuller understanding
Multiple stakeholders are involved in making sense of data	Interpretation is done by a single group (e.g., senior management or MEL teams only)	Some field or partner inputs are included, but discussions are not structured or regular	Program, MEL, and field teams are involved in interpretation in most programmes	Interpretation is collaborative and structured; leadership, program teams, frontline staff, funders, and relevant stakeholders regularly contribute perspectives
Challenges, unintended outcomes, and gaps are actively discussed	Discussions focus mainly on achievements; challenges or gaps are avoided	Some challenges are discussed, but selectively or without depth	In most programmes, challenges and gaps are discussed along with possible reasons	Honest discussion of challenges, unintended outcomes, and gaps is standard and used to deepen understanding of what is happening

Stage 5. Using Evidence for Decisions

Question: Is evidence used to make decisions, shared with stakeholders, and carried forward to improve future programmes?

Dimension	1. Absent	2. Emerging	3. Functional	4. Embedded
Evidence leads to program and strategic decisions	Findings are documented in reports but do not influence program strategy, implementation, or continuation decisions	Some changes are made, but are informal or inconsistently linked to evidence	In most programmes, evidence informs program adjustments, implementation changes, or redesign decisions	Acting on evidence is standard practice; program strategy, scaling, partnerships, and implementation decisions are consistently based on learning and documented changes
Findings are shared and discussed with stakeholders (funders, communities, system actors)	Findings are not shared, or only communicated one-way (e.g., reports)	Findings are shared occasionally, but without structured discussion or feedback	Findings are discussed with key stakeholders in many programmes to gather perspectives	Structured feedback spaces (e.g., review forums, learning sessions) are regularly used to discuss findings with funders, communities, and system actors
Learning is captured and used across program (knowledge systems)	Learning remains within reports or individual program and is not reused	Some learning is documented, but not easily accessible or consistently used	Learning is documented and used across program in many cases	Strong knowledge systems exist; learning is systematically captured, shared, and actively used to inform future program design, organisational strategy, donor engagement, and cross-program decisions

How SPOs Should Use the Adoption Rubric

The rubric is designed to be used as an organisational diagnostic and decision-making exercise, rather than a general reflection tool. It is most effective when applied periodically (typically once every 12–18 months) to review how measurement is functioning across programmes and to identify where shifts are needed.

Step 1: Take the Diagnostic Individually

It is recommended that:

- 4–6 individuals within the funding organisation complete the survey
- Participants include:
 1. Senior leadership
 2. Program / portfolio managers
 3. MEL or impact teams (if available)
 4. Frontline or field teams (where relevant)
 5. Community representative(s)

Each individual should respond based on their understanding of how the organisation actually operates, not how it is intended to operate.

This step is critical because it captures:

- Differences in internal perception
- Gaps between leadership intent and implementation reality
- Variations in how SIMM systems are experienced across teams

Step 2: Review Scores Collectively

Once responses are compiled, the group should come together to review the results. At this stage, the focus should not be on the scores themselves, but on what they reveal.

Three guiding questions can help structure this discussion:

1. Where are we consistently weak or

uneven? *Which stages or dimensions show low or inconsistent scores across respondents?*

2. Where do perceptions differ significantly?

Are there areas where leadership scores high, but program teams score lower (or vice versa)?

3. Where are practices dependent on specific teams or programs?

Are strong practices limited to a few teams, geographies, or donor-supported initiatives, rather than being organisation-wide?

These questions help shift the conversation from:

“What is our score?” to

“What is actually happening across our portfolio?”

Step 3: Identify 2–3 Priority Shifts

The purpose of the rubric is not to fix everything at once.

Based on the discussion, SPOs should identify two to three priority shifts that will have the greatest impact on strengthening SIMM practice.

For example:

- Strengthening how programs are framed with partners (Stage 1)
- Introducing a common outcome framework and indicators (Stage 2)
- Ensuring data systems are actually used during implementation (Stage 3)
- Linking evidence more directly to funding decisions (Stage 5)

Focusing on a small number of shifts ensures that change is feasible and sustained, rather than fragmented.

Step 4: Translate Gaps into Action

Once priorities are identified, the next step is to translate them into concrete actions. The rubric itself highlights what is missing. The stage-wise checklists (presented earlier in the approach in Layer 3) provide guidance on what can be done.

For example:

- If there is limited engagement with SPOs before program design → introduce joint problem-framing workshops or partner convenings
- If MEL is underfunded → include dedicated budgets for MEL roles and data systems
- If data is not used in implementation → establish dashboards and regular review spaces
- If findings are not discussed → create structured learning sessions with partners

This linkage ensures that the rubric leads directly to practical changes in how SPOs design, manage, and review programmes.

Step 5: Prioritise and Sequence Improvements

Not all stages of the SIMM lifecycle need equal attention at the same time. In practice, improvement tends to follow a broad progression:

- Stages 1 and 2 (Framing and Design) establish clarity on what is being measured and why. Without this, later stages often become fragmented or overly complex.
- Stage 3 (Embedding in Practice) ensures that systems are actually used during implementation. Without this, data remains disconnected from program realities.
- Stages 4 and 5 (Interpretation and Use) enable learning and decision-making.

This does not mean that SPOs must move strictly in sequence. However, understanding these dependencies helps in deciding where to begin and how to phase changes.

Step 6: Revisit and Track Progress Over Time

The rubric should be revisited periodically (typically every 12–18 months) to assess whether practices have strengthened.

Over time, organisations should expect to see gradual movement:

- From Emerging → Functional → Embedded

Progress may not be uniform across all stages, and that is expected. The objective is not to achieve perfect scores, but to ensure that measurement increasingly supports:

- Better program design
- More informed decisions
- Stronger alignment across stakeholders

A Note on Variation Across Partners
SPOs often operate across multiple programmes, geographies, donor requirements, and implementation contexts that function at different levels of maturity.

The rubric should therefore be interpreted at a portfolio level, by asking:

- Are these practices in place across most programs?
- Or are they limited to a few strong partners or pilot initiatives?

A practice should be considered strong only when it is consistently applied across a significant portion of the organisation, not just in isolated cases.



ISDM

INDIAN SCHOOL OF
DEVELOPMENT MANAGEMENT