

# Beyond Compliance

Measuring to Learn, Improve, and Create Positive Change



A Collaboration Between

**The Center for High Impact Philanthropy**  
School of Social Policy & Practice | University of Pennsylvania  
In collaboration with alumni from the Wharton School

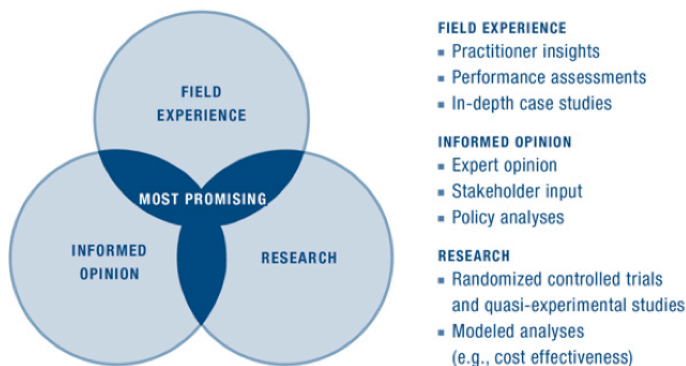


**SOCIAL IMPACT INITIATIVE**

## About The Center for High Impact Philanthropy

Founded in 2006, the Center for High Impact Philanthropy has emerged as a unique and trusted authority for donors seeking to maximize the social impact of their funds. We help move money to do more good through: independent analysis, advice, and thought-leadership. In areas as diverse as closing the achievement gap in the U.S., providing basic needs to the most economically vulnerable families, effective disaster relief after Haiti's earthquake, and major global public health issues such as malaria and child mortality, the Center translates the best available information into actionable guidance for those looking to make the greatest difference in the lives of others.

### Sources of information



## About Wharton Social Impact Initiative

Established in 2010, the Wharton Social Impact Initiative is the hub for social impact activities, information, and resources at Wharton. We support faculty, students, and alumni in the drive to use business knowledge and practices to enhance the greater good of the local community, the nation, and the world. WSII harnesses the knowledge and creativity of the Wharton community to investigate, create, and implement solutions to enduring social problems.

## What do we mean by...

We, and others, have devoted significant attention and research to defining many of the key terms and concepts that nonprofits and donors use when measuring to learn, improve, and create positive change. Please see below for our working definitions of a few that are featured in this paper.

**...MEASURING PERFORMANCE:** The ongoing collection of data with the purpose of managing, measuring, and accounting for programmatic or organizational results. Typically, this means data are focused on the relationship between inputs, activities, outputs, and sometimes outcomes.

**...SOCIAL IMPACT:** A change or improvement that is meaningful to the people or communities a nonprofit and/or donor seek to serve.

**...ASSESSING IMPACT:** Using data and performance feedback from the organization, program and/or the field (i.e., evidence of what works) to determine whether the inputs and activities not only resulted in the desired outputs and outcomes, but also achieved the ultimate goal -- social impact.

For more on these working definitions and concepts, please see our recent paper, *What Are We Talking About When We Talk About Impact?*, and Appendix A for our annotated resource list.

## EXECUTIVE SUMMARY

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At their best, systems for monitoring and measuring nonprofit performance illuminate what an organization is accomplishing, where its resources are going, and how that organization might address weaknesses and build on successes. At their worst, such systems become an expensive compliance exercise, diverting resources from program delivery *without* returning a greater understanding of how to achieve an organization's goals.

With that context in mind, we undertook to answer a question central to effective philanthropy: how do nonprofits *and* donors measure and manage results? What tools exist, whom do they serve, which questions do they answer, and what are the challenges in aligning donor and non-profit measurement and management strategies? Finally, **how can we do better—and what can we accomplish by getting measurement right?**

To begin addressing those questions, we reviewed over 75 articles and publicly available resources. We also drew on expert opinion and insights from field experience, including interviews with the leaders of four high-performing non-profits. Key findings from this assessment include:

- **An (over)abundance of resources for funders and nonprofit organizations, sometimes leading to confusion.** Resources, such as web-based data-tracking tools or strategic guidance, are usually targeted towards funders or nonprofits, rather than both. This separation makes it harder for donors and nonprofits to align their expectations. Resources also tend to focus on a few specific measurement questions rather than taking a more comprehensive or holistic approach to all stakeholders' concerns.
- **Tension between organizational and donor measurement goals.** Organizations expressed a strong preference for measuring indicators directly related to their program work, often finding it more meaningful because such indicators were within the nonprofit leaders' span of control. In contrast, nonprofit leaders described funders' desire for indicators that demonstrated more long-term impact. For nonprofit leaders, measuring these more distal outcomes and impacts was perceived as an exercise for funder satisfaction rather than as a useful way to maximize nonprofit or program effectiveness.
- **The need to tailor reporting requirements to grantees' capacity and the state of current evidence.** Not every organization has the capacity to measure and report beyond their direct outputs, and when there is already strong evidence supporting an approach, further measurement may be redundant. Donors who request measurement beyond what is necessary for performance management should make sure that they are providing adequate support for those additional activities, and may also consider funding a third party evaluation.

Appendix A includes a full list of the resources incorporated in our scan, with annotations regarding the purpose and audience of each.

We hope this guide and related resources can help both donors and nonprofits move beyond compliance, towards measurement for learning, improving, and creating positive change.

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## INTRODUCTION

Measurement should help donors and nonprofits assess progress, use resources effectively, and improve performance. In practice, however, there is often a separation between measurement approaches and the information that is actually needed to increase an organization's effectiveness. While there are multiple resources available to help donors and nonprofits measure their results and manage accordingly, it is not clear that these tools bridge the gap between the theory of impact measurement and the practice of useful data collection to improve organizational performance.

To assess common approaches and tools used in nonprofit performance measurement and highlight areas for improvement, the Center for High Impact Philanthropy (Center) and the Wharton Social Impact Initiative (WSII) conducted joint analysis to determine how practitioners and funders currently measure, respond to, and communicate results in order to maximize the social impact of their work. In developing this report, we reviewed over 75 articles, monographs and web-based resources, combining insights from this scan with takeaways from interviews with four high-performing nonprofits. We have withheld identifying information in order to encourage candid feedback. These nonprofits are well-resourced, with significant experience in data for decision-making within their sector. They were

chosen for their experience in measuring results, rather than as a representative sample from the field.

We present our findings in three sections.

- First, we discuss the questions that emerged consistently as **components of a measurement effort**, as well as the confusion and miscommunication around **donor and nonprofit roles** in measurement.
- Second, we address the **tension and distinctions between performance management and impact assessment**, an issue that surfaced as a recurring theme throughout our discussions and reading.
- Third, we provide **concrete action steps for donors** seeking to navigate issues of measurement successfully and efficiently.

This guide is written for a donor audience because we believe our findings may be new information for many donors. Where we have gone into detail regarding nonprofit management issues, it is with an eye towards what donors need to know in order to engage with grantees more effectively. However, for donors or organizations seeking more detail on nonprofit management or a more in-depth look at specific measurement resources, we have provided an annotated resource list as Appendix A.

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## METHODOLOGY

Our multidisciplinary team collected the best available information from three sources: 1) rigorous, though non-exhaustive, research via a literature review of over 25 articles and monographs as well as a web scan and analysis of over 50 publicly available web-based resources; 2) informed opinion via insights of a select subset of funders (e.g.: reports from the Robin Hood Foundation, the Hewlett Foundation, and the Bill & Melinda Gates Foundation); and 3) field experience solicited from four high performing nonprofits in the fields of human services, foster youth/juvenile justice, food access, and edu-

cation. We have withheld the names of these nonprofits, and any identifying information, so that we could solicit candid feedback on potentially sensitive information. We invited the perspective of these leading nonprofits because they had significant experience with data-driven decision-making in their specific service area. As a result, while they are not representative of the greater nonprofit field in terms of operating budget, scale and level of sophistication, these organizations represent a plausible 'best case scenario' for using measurement to achieve social impact.

## FINDINGS: MEASUREMENT PROCESSES & RESOURCES

### Interest in impact assessment is widespread, though definitions of impact vary.

Our research confirmed what many in the field have sensed: Across the nonprofit and philanthropic sectors, people understand the importance of thinking about impact. As we noted in our recent paper ([What Are We Talking About When We Talk About Impact?](#)), the definition of impact is often inconsistent, and there are lively debates around measurement methods and the best way to incorporate impact thinking into decision-making. Nevertheless, the focus on impact is clear and common, as evidenced by the availability of measurement resources, the use of impact language in foundation and nonprofit materials, and the opinions voiced in our interviews with nonprofit leaders.

For the purpose of this paper, we focus on social impact, which we define broadly as a positive change

or difference that is meaningful to the people or communities you seek to serve.

### There is an (over)abundance of resources, for both funders and nonprofit organizations, without a clear consensus regarding timing, utility, and purpose.

Our scan of publicly available web-based tools returned over 50 resources designed to measure or manage results in some way. However, it is not always clear how each resource fits into a results measurement process, and the audiences served by each tool can vary. In fact, donors and nonprofits may sometimes experience the abundance of resources as a roadblock to efficient measurement: With so many options, it can be difficult for nonprofits to identify the most relevant and useful tool for a given task.

Figure A. Beyond Compliance: Central Questions and Sample Tools For Donors and Nonprofits

	1. Develop goals and strategies	2. Identify indicators and metrics	3. Manage data and evaluate performance	4. Assess outcomes and communicate findings	5. Impact Assessment
SAMPLE QUESTIONS FOR FUNDERS & NONPROFITS	<p>Given the impact I seek, how do I plan to achieve it?</p> <p>Is there existing evidence linking the approach used to the impact sought?</p> <p>If not, should I support an impact assessment?</p>	<p>Given the impact I seek, what outcomes can the nonprofit reasonably measure and attribute to its own efforts?</p> <p>What are the best measurement methods for my goals and capacity?</p>	<p>What resources exist to help me find and use the information I need for management and evaluation?</p> <p>How do I use the information I've collected to improve or adapt my activities?</p> <p>Who are my audiences? Why and how am I communicating with them?</p>	<p>Did I achieve my desired impact?</p> <p>Did we learn something that others in the field can use to work more effectively?</p> <p>Is my impact sustainable?</p>	
SAMPLE TOOLS & RESOURCES	<ul style="list-style-type: none"> <li>Organizational Capacity Assessment Tool (OCAT)</li> <li>Point K Tools</li> <li>Balanced Scorecard</li> <li>Performance and Quality Improvement (PQI)</li> <li>Logic Model</li> <li>Strategic Impact Framework</li> <li>Theories of Change</li> <li>McKinsey's Learning for Social Impact Initiative</li> </ul>	<ul style="list-style-type: none"> <li>Success Measures Indicators List</li> <li>Outcome Indicators Project</li> <li>PerformWell</li> <li>WhatWorks Outcomes Portal</li> <li>Nonprofit Organizational Dashboard</li> <li>Center for Greater Good</li> </ul>	<ul style="list-style-type: none"> <li>NewDea</li> <li>Efforts to Outcome</li> <li>Success Measures Data Systems (SMDS)</li> <li>Financial SCAN</li> <li>REDF Ongoing Assessment of Social Impacts (OASIS)</li> <li>Charting Impact</li> <li>Guidestar</li> </ul>	<ul style="list-style-type: none"> <li>IPA Proven Impact Initiative</li> <li>Coalition for Evidence-Based Policy</li> <li>Charity Navigator</li> <li>Root Cause Social Impact Research</li> <li>GiveWell</li> <li>Social Impact Exchange</li> <li>Philanthropeia</li> <li>GreatNonprofits</li> </ul>	

For more detail on resources mentioned in this chart and on the overall discipline of impact assessment, see our annotated resource list in Appendix A.

**Resources can be categorized by the questions they answer and by the stage they address in a measurement process.**

To bring some clarity as we reviewed the many available resources, we asked ourselves what each tool was trying to accomplish. With this lens, we found that several key questions surfaced repeatedly. Some questions are more relevant to donors, some to nonprofits, and some to both groups. Drawing from these findings, as well as our conversations with non-profits, Figure A clarifies our working understanding of the results measurement process.

In this framework, each stage is characterized by the central questions donors and/or nonprofits might consider as they measure their work:

The first stage is characterized by a need to *clarify their goals, capacity, and strategy*, and there are tools to guide users through these high-level decisions.

**SAMPLE QUESTION:** Given the impact I seek, how do I plan to achieve it?

**SAMPLE RESOURCE:** High-level strategic tools, such as a logic model or a theory of change, can be used by both funders and nonprofits seeking to clarify their mission and approach.

The second stage is characterized by the need to *identify appropriate measurement strategies and indicators*.

**SAMPLE QUESTION:** What outcomes can be reasonably measured and attributed to my intervention?

**SAMPLE RESOURCE:** The WhatWorks Outcomes Portal provides a repository of outcomes and indicators used in fourteen specific fields, in order to facilitate sector-wide benchmarking for nonprofit outcomes and indicators of success.

In the third and fourth stages, decisions are about how to manage data: on one hand to *evaluate and improve performance*, and on the other to *assess outcomes and communicate findings*. We consider these stages together as they often overlap; the particular divisions can vary on a case-by-case basis.

**SAMPLE QUESTION:** How do I use the information I've collected to improve or adapt my activities?

**SAMPLE RESOURCE:** NewDea is an integrated platform that streamlines monitoring and evaluation, grant management software, and other services in order to facilitate data collection and management on the project, program, and program area level.

In the fifth stage, stakeholders are analyzing data in order to *assess impact and build knowledge*, rather than for performance management. Given overlaps between organizations and programs, there may be some redundancies and inefficiencies in this process, as multiple groups seek to answer similar questions about what works.

**SAMPLE QUESTION:** Did I achieve my desired impact?

**SAMPLE RESOURCE:** PerformWell provides measurement tools to leverage research-based findings that have been synthesized and simplified by experts in the field. The goal is to provide information and tools to measure program quality and outcomes, so that human services practitioners can deliver more effective social programs.

The first four stages can be considered performance measurement; every organization should consider these key questions (among others) to learn about and improve the quality of its work. The fifth stage, in contrast, is specifically looking beyond performance measurement to assess impact for an organization or a sector.

**Few tools address measurement across the whole chain of questions nonprofits or donors might consider.**

While many tools can address questions in multiple stages of the framework, there are relatively few that address all five stages. This fragmentation can

be appropriate when users are looking to answer a specific question. However, it can also lead to difficulty aligning early activities with the later steps. For instance, if an organization develops a measurement approach (stage two) without considering what their stakeholders will want to know (stage four), they may find it much more difficult to implement an effective communications strategy.

The activities in the middle stages—for example, using data to refine program execution—are most often conducted by organizations themselves and may be of limited relevance to donors who aren't or don't want to be involved in the organization's day-to-day management.

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## **FINDINGS: TENSIONS AROUND PERFORMANCE MEASUREMENT VS. IMPACT ASSESSMENT**

Our review of resources led us to two high-level conclusions. First, as discussed in the previous section, there are many available tools and it can be difficult to determine which one to use since most tools are suited for a specific purpose rather than for a comprehensive measurement process. Secondly, a challenge to using these tools is that donors and nonprofits often have different measurement goals, creating tension regarding measurement of what *really* matters. The following section discusses the nuance of this tension in more detail.

**Nonprofits deliberately prioritize performance measurement, focusing on outputs and direct effects rather than indirect or longer-term effects.**

The nonprofits that we interviewed recognized a tight link between performance measurement and impact assessment. They had a clear understanding of their organizational logic model—the progression from *inputs* (such as funding) to *activities* (such as food purchasing and preparation), from the *outputs* of those activities (meals served) to the *outcomes* they sought (reduced hunger in their target popula-

tion). Finally, they understood their desired progression from those outcomes to their overall *impact*—perhaps improved health and reduced hunger in their target population over the longer term.

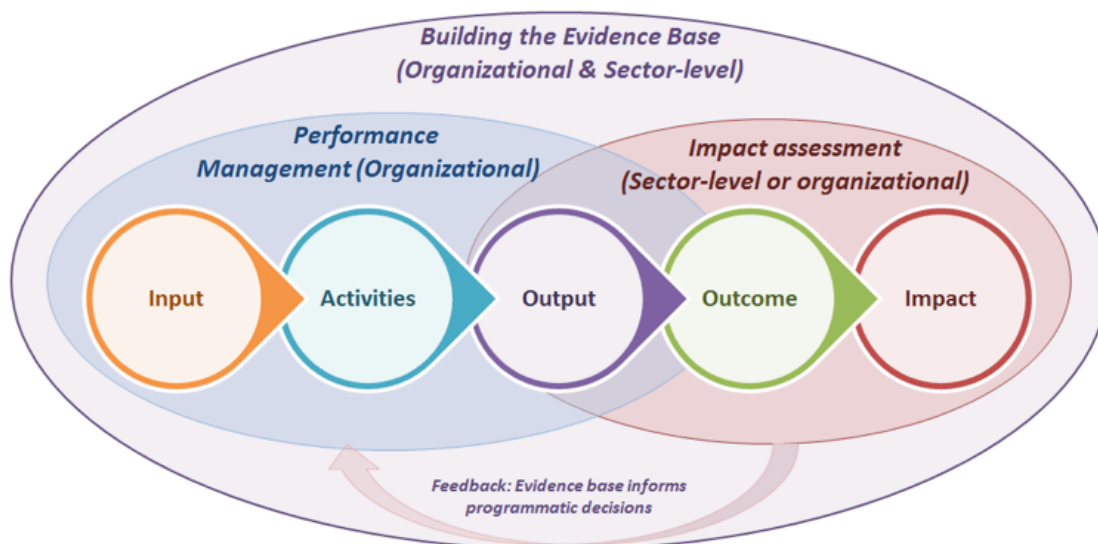
The nonprofits we spoke to developed their model based on their expertise and understanding of the evidence base in their fields—they knew what worked and didn't. They also had a good sense of what they could reasonably expect to measure, given the resources and methodologies available.

With that knowledge, most of these nonprofits saw a clear benefit to measuring their immediate outputs and outcomes. They found tracking useful for internal performance management purposes and used feedback from the field to inform program strategy. **In contrast, they did *not* see an operational benefit to measuring beyond outputs and outcomes in an attempt to quantify their ultimate longer-term impact.** For these organizations, the most helpful indicators were those that helped them understand and improve their own process and operations.

This is not to say that the organizations made no effort to assess their long-term, big picture impact.



Figure B. The scope of measurement differs between performance management, impact assessment, and evaluation to build the evidence base.



**Organizational performance** management focuses on the relationship between its inputs, activities, outputs, and sometimes outcomes. **Organizational impact assessment** must consider not only an organization’s performance, but also the relationship between all five components—from input to impact—either by conducting in-house analyses or by combining performance management data with existing sector-level evidence. **Impact assessment at the sector level**, often conducted by intermediaries, focuses on the relationship between outputs, outcomes, and impact. All of these things together contribute to building an organizational and sectoral evidence base.

However, for organizations that had conducted full-scale impact assessments in the past or were working in fields where the evidence base was strong, there was less value in impact tracking as an ongoing activity. They developed or clarified an evidence base for their model, and then focused on the data collection that allowed them to implement that model as effectively as possible.

These four non-profits were high-performing, well-resourced, and aware of the importance of measurement; indeed, they were selected specifically for their experience in data-driven management. Therefore they represented a plausible ‘best case scenario’ for using measurement to achieve social impact, *despite the fact that they did not track beyond their direct outcomes*. They found their operations-focused approach more meaningful and helpful than attempting to track all the way to the final impact.

**Tensions arise when nonprofits’ focus on performance management is at odds with donor requests for broader impact assessment.**

The organizations we spoke to place a great deal of importance on effective measurement and had put extensive thought into developing measurement strategies that they felt maximized their impact. They also expressed a perception that their experience and knowledge are not appropriately recognized by funders. They stated that funders are usually less aware of on-the-ground field knowledge, yet are often the ones deciding what should be measured. This can lead to funders asking the nonprofit to measure indicators that are not feasible or appropriate given the measurement methodology, the organization’s capacity, or a common-sense assessment of what a nonprofit can expect to actually affect.

Alternatively, funders may focus on indicators that are easy to understand, but are too simplistic to be truly useful, or are aligned with the donor's individual mission rather than with the organization's mission. As a result, nonprofits feel pressure to conduct data collection that supports neither performance management nor impact assessment. If they comply with donor requests, nonprofits risk wasting scarce resources. If they don't comply, they frustrate donors whose questions are left unanswered.

We encountered two distinct ways that nonprofits reacted to this barrier: 1) by declining to pursue funding when reporting expectations were viewed as too much of a burden for the relative gain; or 2) by meeting the donor's requests as a compliance exercise, but creating separate measurement strategies for internal use to ensure collection of the information most useful for their work.

In an example of the second approach, the head of an emergency food provider stated that funders often ask for data around pounds of food distributed. However, the organization's management team creates systems to identify the needs of the community they serve, as well as to track nutritional value and relative demand of the food. This approach is more nuanced than the donor's requested approach, but does not require that the organization measure all the way out along the chain to impact.

On the surface, it may not be clear why a donor's request for simple indicators (such as pounds of food) would be problematic, given that any larger assessment effort would include these simple indicators as a matter of course. However, the roadblock

to impact occurs because the data a donor requests usually determines the data collection activities a donor will fund. The nonprofit discussed above had the resources to implement their own measurement strategy, but smaller groups are less likely to have that option. If an organization relies solely on donor requested—and funded—data collection, they may miss key information that might not only inform and improve their work, but also the work of others in their field.

**Not every nonprofit needs to measure impact, but organizations that do must have adequate support.**

In order for organizations to focus on performance management, there must be existing evidence drawing a link between the organization's direct outputs to its outcomes, and then to the impact it seeks. However, organizations using an innovative model may not have that evidence base to draw from.

For an impact-focused donor who wants to support innovative efforts, there are two potential avenues. With earmarked support from a funder, organizations can conduct their own impact assessments, moving beyond basic performance management to build the evidence for their intervention. Alternatively, an intermediary—such as a consultant or an academic—can conduct a similar evaluation, and may also be able to provide a sector-level view and data from other organizations. In either case, however, there must be specific support for the impact assessment effort *above and beyond* the performance management activities that are standard practice for effective implementation.

## IMPLICATIONS AND NEXT STEPS FOR FUNDERS

Based on our research thus far, we see several ways for funders to use measurement to learn and improve, rather than as a compliance exercise. Broadly, we suggest that funders and grantees clarify their measurement goals. A funder must have reasonable expectations about what they can learn from the measurement effort they support. Is measurement going to provide new information, or is the existing evidence strong enough to make it redundant? Is it going to improve the organization's performance? Measurement decisions should be made openly and clearly, with an eye to what is truly useful.

In addition, while nonprofits and donors are both focused on creating positive social impact, nonprofits have one key responsibility that many donors do not share: organizational survival. This is particularly relevant for innovative interventions and programs in sectors where knowledge about what works is still incomplete. If an organization is unsure whether there will be an opportunity to partner with a donor to course-correct after programmatic setbacks and less than desired outcomes, its leadership may be less likely to share candid information about the real lessons learned. While addressing this longstanding issue is beyond the scope of this paper (and widely addressed in other literature), we mention it here to acknowledge that considering this tension in advance can help donors and nonprofits set clear expectations about what they will do with what they learn—good or bad.

To be sure, there are many opportunities for funders and grantees to improve communication around measurement goals. In facilitating these conversations, we suggest that donors be guided by the following questions and recommendations:

***Question One: Given the impact I seek, what outcomes can the nonprofit reasonably measure and attribute to its own efforts?***

Not all nonprofits can or should measure to their ultimate, longer-term impact. A gut “reasonability test” would consider which outcomes are clearly

### QUESTIONS FOR FUNDERS

Given the impact I seek, what outcomes can the nonprofit **reasonably** measure and attribute to its own efforts?

Is there existing evidence linking the approach used to the impact sought?

If not, should I support an impact assessment?

and reasonably related to a non-profit's activities and its role within a broader theory of change. The non-profit would then be responsible for reporting on only those outcomes. For example, a food pantry can report on the food it distributes and the nutritional value of each item, but there is no way to estimate how its provision of food has affected its clients' life expectancy. Even asking the organization to make a “best guess” requires them to make estimates beyond the “common sense” limit.

Smaller nonprofits, which may have low annual budgets and a heavy reliance on volunteers, will often have especially limited capacity for data collection and management. The challenge is exacerbated when different funders each require a different set of outcomes measures. For small nonprofits, the work of reporting different measures to multiple funders often wastes resources and distracts from effective execution of mission.

*Recommendation: Assess what is reasonable to measure as a direct result of an organization's work, rather than forcing organizations to develop potentially empty measurements of final outcomes. If an impact assessment is of interest to you and the organization, provide additional support to enable it.*

*In cases where capacity is a concern, consider using metrics the nonprofit already collects to measure the effects of your donation, and look to match your requests with those of other funders, when possible.*

***Question Two: Is there existing evidence linking the approach used to the impact sought?***

If there is already a strong evidence base around how the non-profit's activities are likely to result in the desired social impact, then reporting on activities and outcomes can be as meaningful as trying to report farther along the chain.

For example, there is strong evidence that sleeping under a chemically treated bednet reduces the risk of contracting malaria and therefore the risk of dying from malaria. If a nonprofit can verify that they distribute chemically treated bednets, *and* that people are sleeping under the bednets they receive, then they can rely on the existing evidence base to demonstrate that their bednet distribution reduces malaria transmission and saves lives. They may not need to measure malaria infection and mortality rates in order to draw that conclusion. This is especially true if another organization – e.g., health ministry – is measuring rates for that region. By focusing on the activity of distribution and the outcome of increased bednet use, which are both relatively easy to measure, the organization and its funders can feel reasonably confident in their ultimate impact: lives saved.

*Recommendation: Familiarize yourself with the evidence base (via the nonprofit or one of the many field resources) to understand whether the organization is positioned to achieve the impact sought based on the activities they conduct. If the evidence base is strong, adjust measurement expectations accordingly, avoiding reporting requirements that force nonprofits towards redundant measurements.*

***Question Three: If the evidence base is weak, should I support an impact assessment, either from within or outside of the organization?***

When the field's knowledge about what works or doesn't work is incomplete, supporting an impact assessment—rather than simply performance management—can increase the effectiveness of multiple organizations working within that sector. Impact

**Who are the intermediaries, and how do they help organizations achieve impact?**

We categorize intermediaries broadly to include universities, private entities, think tanks, and even foundations or nonprofits. The key characteristic of an intermediary is a sector-level view, which is applied to build the knowledge base and provide support services to nonprofits around a particular topic. Rather than focusing on a specific organization's performance management and measurement, intermediaries synthesize information from multiple sources to develop a better understanding of what works, often helping to strengthen the field.

assessment can come from within the organization providing the services, from intermediaries such as academics or consultants, or even from partnerships between intermediaries and nonprofits.

The most common approach is for individual nonprofits to bear responsibility for impact measurement as they work to meet the requirements of individual grants. Measuring results from within an organization can have advantages; those on the ground will often have the best understanding of their work and the populations they serve, particularly if they are implementing an innovative or unique approach. In either case, if an impact assessment effort is conducted at the organizational level, there must be adequate, dedicated support for those activities, in addition to the funds used for program implementation. Some nonprofits have internal expertise in evaluation and may have dedicated support for that work; these tend to be established and highly sophisticated organizations. Smaller organizations may also be able to conduct rigorous evaluation studies, but they will usually require dedicated funding and capacity to do so— and some organizations may not be structured to conduct an impact assessment, even with additional funding.

For evaluations that go beyond a single organization, intermediaries are well positioned to identify gaps and synthesize information for the field. This high-level work can also contribute to consensus-building around what works and how it works, which can help multiple parties clarify where and how they can add value. Working through intermediaries can also reduce the inefficiencies that occur when multiple organizations put resources towards ultimately overlapping measurement efforts—this is particularly relevant for donors who are funding multiple organizations in a single sector, and perhaps paying for those inefficiencies.

*Recommendation: Do not assume that an organization can conduct an impact assessment without dedicated resources. If the organization has the capacity to manage an appropriately funded impact assessment, or if they are implementing a unique or innovative model which they are best positioned to evaluate, consider supporting assessment from within the organization. If the organization is not set up to manage an impact assessment—even with additional funding—or if there is a need for a broader evaluation that goes beyond a single organization’s approach, consider supporting an intermediary to conduct a sector-level evaluation.*

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## CONCLUSION

Donors and nonprofits alike are deeply invested in creating the change they seek, as efficiently and effectively as possible. There are difficulties in communication and expectations, but the central questions are the same: Did I do what I set out to do? Is it making the difference I seek? How can I do it better?

The many available measurement tools and resources can add to the noise by speaking to different audiences or addressing single questions without a clear linkage to the broader goals of measurement. Finally, the distinction between measuring performance and

measuring impact is often overlooked, leading to frustrations as nonprofits and donors make differing assumptions about which approach they should follow.

Our hope is that this guide and the related resources will help donors and nonprofits to ask and answer the questions that *really* matter -- those that go beyond compliance. Only then will they be able to more quickly and efficiently move to the path of making a meaningful change in the lives of the people and communities they serve.

## APPENDIX A: ANNOTATED RESOURCE LIST

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Our scan returned over 50 publicly available web-based resources, most of which were partly or completely free to users. The majority of those resources address a specific piece of measuring and managing to impact; they are usually designed for a specific audience type (such as funders, non-profits, or advisors) and/or with a particular purpose such as resource allocation, data collection, activity tracking, or project management. There are also some tools, though fewer, that assist with the conceptual frameworks that underpin strategic planning and programmatic implementation; these include logic models, balanced scorecards, theories of change, and more.

*The following represent conceptual tools and foundational frameworks that can be used across multiple sectors and activities along the path to impact.*

### Logic Model

- Purpose: To illustrate how an organization does its work by linking outcomes (both short- and long-term) with program activities/processes, as well as identifying the theoretical assumptions and principles underlying the program. This framework facilitates effective program planning, implementation, and evaluation through identification of an organization's planned work and intended results.
- Audience: Nonprofits
- Examples: W.K. Kellogg Foundation Logic Model Development Guide<sup>1</sup>

### Theories of Change

- Purpose: To provide a framework that highlights presumed causal relationships between actions, short-term outcomes and long-term outcomes for a defined population. A theory of change should include an organization's intended outcomes as well as the logic model for producing these intended goals. Some practitioners use the term 'logic model' and 'theory of change' interchangeably; however, for the sake of this report, we define these frameworks as follows: logic model refers to the intervention/program level, whereas theory of change refers to the community/strategy level.
- Audience: Nonprofits, Foundations
- Examples: Theory of Change: A Practical Tool for Action, Results and Learning<sup>2</sup>

### Balanced Scorecard

- Purpose: A performance management system for nonprofits that replaces financial measurements with organizational mission indicators to capture long-term value creation. This tool provides a framework that not only provides performance measurements, but helps planners identify what should be done and measured. It is a decision-making tool that balances four areas: 1) learning and growth; 2) internal processes; 3) 'customer' perspective; and 4) financial perspective.<sup>3</sup>
- Audience: Nonprofits, industry, government
- Examples: Balanced Scorecard Institute, GEO listserve

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<sup>1</sup> <http://www.wkkf.org/knowledge-center/resources/2006/02/WK-Kellogg-Foundation-Logic-Model-Development-Guide.aspx>

<sup>2</sup> <http://www.aecf.org/upload/publicationfiles/cc2977k440.pdf>

<sup>3</sup> <http://www.balancedscorecard.org/BSCResources/AbouttheBalancedScorecard/tabid/55/Default.aspx>

*The following represent practical applications and adaptations of these conceptual frameworks. These are either web-based tools or collections of tools, meant to be used by nonprofits at specific stages along the path to impact.*

#### **Organizational Capacity Assessment Tool (OCAT)**

- Purpose: To measure operational capacity and identify areas for improvement.
- Audience: Nonprofits
- Developed by: McKinsey and Venture Philanthropy Partners
- [Click here](#) to access online

#### **Performance and Quality Improvement (PQI)**

- Purpose: To assist agency programs and services to meet annual goals and objectives, and to guide quality operations, ensure safe environment and high quality of services, and meet external standards and regulations.
- Audience: Nonprofits (with a specific focus on maternal and neonatal health)
- [Click here](#) to access online

#### **Point K Tools**

- Purpose: To provide tools and resources for nonprofits to plan and evaluate programs, such as the Organizational Assessment Tool, Logic Model Builder and Evaluation Plan Builder.
- Audience: Nonprofits
- Developed by: Innovation Network (Innonet)
- [Click here](#) to access online

#### **Strategic Impact Framework**

- Purpose: The framework is comprised of four components: program performance, financial sustainability, management effectiveness, and community engagement. This framework helps users think holistically, rather than programmatically, about measuring impact, achieving goals and staying true to the mission.
- Audience: Corporations, nonprofits, philanthropic foundations and public sector organizations
- Developed by: Mission Measurement

*The following decision-making tools integrate cost in measuring and/or estimating social value creation. Most of these approaches draw on concepts from cost-effectiveness and cost-benefit analysis.*

### **Cost-Benefit Analysis**

- What it is: CBA monetizes the costs and benefits associated with an intervention, and then compares them to see which one is greater. This requires a comprehensive measurement of costs and program impacts (e.g., primary and secondary, direct and indirect, tangible and intangible impacts), and the ability to place a dollar value on program impacts across stakeholders. Thus, CBA provides a full accounting of the net benefits to society as a whole, as well as various stakeholders.
- Purpose: to help decision-makers prioritize or decide among various uses of funds for programs and projects.
- Audience: public, private, and nonprofit sectors

### **Cost-Effectiveness Analysis**

- What it is: CEA involves the calculation of a ratio of cost to a non-monetary benefit or outcome. However, measures of cost-effectiveness can only account for one area of program impact at a time. And, since program impacts are measured in natural units, unless those units are common across all areas of impact, it is not possible to aggregate across them.
- Purpose: 1) to combine appropriate measures of outcomes with costs so that program and policy alternatives within the same domain can be ranked according to their effectiveness relative to their results; and 2) to side-step the uncertainties about how to value different aspects of program benefits by looking at the ratio of benefits to costs without reducing them to common units.

### **REDF SROI**

- Purpose: To demonstrate the social, value accrued to society compared to the total investments for each of the social enterprises in its portfolio on an ongoing and retrospective basis. SROI can be applied to any type of organization or company in any industry. It accounts for social and/or environmental value created for individual stakeholders
- Developed by: Jed Emerson/REDF

### **BACO (“Best Available Charitable Option”) Ratio**

- Purpose: To help portfolio managers assess the prospective merit of an individual investment opportunity versus making a charitable grant. BACO is the only tool that compares market-based solutions to nonprofit solutions and compares the relative (quantified) social output of each option.
- Developed by: Acumen Fund



*The following sites list sample sector-specific indicators and proxy measures*

#### **Nonprofit Organizational Dashboard**

- What it is: A library of sample performance indicators used by community-based organizations.
- Purpose: Helps nonprofits choose their own indicators by providing examples of metrics that other organizations use.
- Audience: Nonprofits
- Developed by: CompassPoint
- [Click here](#) to access online

#### **Outcome Indicators Project**

- What it is: A clearinghouse for outcomes and performance indicators for 14 specific program areas. It also provides generic outcomes and indicators.
- Purpose: Provides information that assists nonprofits that want to create new outcome monitoring systems or improve existing evaluation systems.
- Audience: Nonprofits
- Developed by: The Urban Institute and The Center for What Works
- [Click here](#) to access online

#### **Success Measures Indicators List**

- What it is: A set of 122 outcome indicators and 312 data collection instruments used to measure change in individuals and communities in eight specific community development fields.
- Purpose: Provides a wide range of indicators to nonprofits that can be used immediately or customized.
- Audience: Nonprofits, funders, intermediaries, and policy makers
- Developed by: Success Measures
- [Click here](#) to access online

#### **WhatWorks Outcomes Portal v1.0**

- What it is: A portal that provides a repository of outcomes and indicators used in 14 specific fields. Users can access outcomes and indicators through two online tools: the Outcomes Framework Browser and Impact Measurement Framework.
- Purpose: Facilitates sector-wide benchmarking for nonprofit outcomes and indicators of success.
- Audience: Nonprofits.
- Developed by: The Center for What Works, and The Urban Institute
- [Click here](#) to access online

*The following are clearinghouses for tools for NGOs*

#### **IdeaEncore**

- What it is: An online sharing platform for nonprofits to exchange ready-to-use tools, templates, training resources, policies and program materials. Users can sell their knowledge, receive peer reviews, and share documents.
- Purpose: Encourages information sharing among nonprofits and across sectors.
- Audience: Nonprofits
- Developed by: Good Done Great
- [Click here](#) to access online

#### **Tools and Resources for Assessing Social Impact (TRASI)**

- What it is: An expert-reviewed database of over 150 tested tools, methods and best practices for impact measurement. The TRASI database is searchable, provides access to measurement tools and connects users with a network of peers interested in assessment.
- Purpose: Helps nonprofits find tested strategies for measuring impact.
- Audience: Nonprofits
- Developed by: Foundation Center
- [Click here](#) to access online

*The following web-based tools attempt to explicitly align expectations and enhance communication amongst key stakeholders including nonprofits and donors*

#### **Charting Impact**

- What it is: A web-based tool that produces a “Charting Impact Report,” answering the following questions: 1) What is your organization aiming to accomplish; 2) What are your strategies for making this happen; 3) What are your organization’s capabilities for doing this; 4) How will your organization know if you are making progress; and 5) What have and haven’t you accomplished so far?
- Purpose: Encourages strategic thinking about how an organization will achieve its goals and shares concise, detailed, standardized information about plans and progress with key stakeholders, including funders and the general public.
- Audience: Nonprofits, Foundations
- Developed by: BBB Wise Giving Alliance, GuideStar USA and Independent Sector
- [Click here](#) to access online

## **NewDea**

- *What it is:* An integrated, cloud-based platform (“Impact Platform”) that streamlines proprietary monitoring and evaluation software, grant management software, as well as integrated web services (all segmented/customized by organization type). Facilitates data collection and management on the project, program, and program area level.
- *Purpose:* To connect donors and funders directly around the delivery of program-level information, metrics and results of their grants, thereby creating transparency, efficiency and collaboration amongst organizations. By working in real-time on the same platform, those stakeholders working on the same or similar problems (or even those playing different roles in the value chain) can share rich information through interconnectedness.
- *Audience:* Nonprofits, social enterprises, impact investors, funders/grantmakers, government
- [Click here](#) to access online

## **Ongoing Assessment of Social ImpactS (OASIS) Project**

- *What it is:* The OASIS Project is a blueprint of how funders might build a customized, comprehensive, social management information system within grantees.
- *Purpose:* OASIS (as a system) is designed to be a process that leads to a comprehensive, agency-wide, state-of-the-art client tracking system that provides real-time data to staff at all levels of an organization. It is intended to break the traditional silo approach in nonprofit measurement efforts.
- *Audience:* Funders and grantees
- *Developed by:* REDF

*The following web-based tools serve primarily to enable donors to find organizations to which to donate by providing information about various nonprofits.*

## **Guidestar**

- *What it is:* A central repository of nonprofit information, including: verification of status and legitimacy validation, financials, forms 990, annual reports, management, programs, and news.
- *Purpose:* To provide information that advances transparency, enables donors to make better decisions, and encourages charitable giving overall.
- *Audience:* Funders
- [Click here](#) to access online

### **Financial SCAN** (A service of Guidestar)

- What it is: An online tool and printable report that provides information on financial health of organizations (draws its data from publicly available financial information such as IRS forms). This information showcases a nonprofit's and peer group's financial condition over time.
- Purpose: 1) Presents a comprehensive picture of financial health, illustrated through dashboards and charts, an educational guide, and questions to shape conversations; 2) focuses on the most meaningful metrics and trends for assessing a nonprofit's financial strengths and weaknesses; and 3) allows comparisons regarding the condition of multiple nonprofit organizations.
- Developed by: Guidestar and Nonprofit Finance Fund
- Audience: Primarily funders, donors/investors, but also secondarily nonprofit organizations
- [Click here](#) to access online

### **Philanthropedia** (A division of Guidestar since 2011)

- What it is: A nonprofit rating system. This open-source technology platform that utilizes expert-driven recommendations and ratings to help direct funding to high-impact organizations in specific mission areas. The organization's proprietary research methodology has been utilized by a network of over 1,400 experts to evaluate 1,700 nonprofits in 15 different cause areas.
- Purpose: To improve nonprofit effectiveness by directing money to and facilitating discussion about expert recommended high-impact nonprofits.
- Audience: Funders
- [Click here](#) to access online

### **Charity Navigator**

- What it is: A nonprofit rating system that provides information on nonprofit organizations to guide donor giving
- Purpose: Rates charities across two broad areas: financial health and accountability/ transparency. Note: Charity Navigator plans to rate impact in the near future (version 3.0) by adding "constituency voice" criteria.
- Audience: Funders
- [Click here](#) to access online

### **Great Nonprofits**

- What it is: Largest database of user-generated nonprofit reviews. Meant to promote transparency and help funders and volunteers find "trustworthy" nonprofits.
- Purpose: Allows users to rate and review nonprofits (out of 5 stars) directly on its website, or via syndication on partner sites such as Guidestar, Charity Navigator, and GlobalGiving.
- Audience: Funders, volunteers
- [Click here](#) to access online

### **GiveWell**

- What it is: A nonprofit evaluator to help funders select effective nonprofits to support.
- Purpose: Rates charities (both U.S. and internationally-based) on evidence of impact (with a focus on empirical data), cost-effectiveness, and capacity for increased funding.
- Audience: Funders
- [Click here](#) to access online

### **Giving Library**

- What it is: An online forum includes videos from 250 nonprofits hoping to catch the attention of donors who visit the site. The videos detail each organization's history, mission, challenges, and plans, as well as the results they have achieved. Donors who find them interesting can choose to anonymously seek out more information.
- Purpose: to help philanthropists learn about charities and connect with the ones that interests them.
- Audience: Funders
- [Click here](#) to access online

### **Social Impact Exchange (SIEX)**

- What it is: A community of members (funders, intermediaries, and nonprofits) interested in funding and developing practices for scaling-up social solutions.
- What it does: With the ultimate goal of scaling successful innovations, SIEX: 1) facilitates collaborative funding of well-vetted, scalable programs; 2) develops and shares knowledge on best practices, tools, templates and resources; and 3) builds marketplace infrastructure by developing common standards, creating distribution channels, etc.
- Audience: Funders and funder intermediaries (secondary audience is nonprofits that are interested in scaling their social impact)
- [Click here](#) to access online

### **S & I 100 Index** (A program of Social Impact Exchange)

- What it is: A web-based platform featuring high-performing nonprofits. Each nonprofit has been nominated, reviewed, and assessed by multiple experts, and have both third-party evidence of their impact and are growing and scaling up their impact.
- Purpose: to help funders find high-performing organizations with an evidence of impact. .
- Audience: funders and funding intermediaries
- [Click here](#) to access online

### **Root Cause Social Impact Research (SIR)**

- What it is: Modeled after private sector equity research firms, SIR produces research reports on social issues and conducts analysis of high performing organizations. For each issue area (health and well-being; economic empowerment; education and youth development; environment and sustainability), SIR partners with various organizations to conduct research and ultimately produce a report based upon qualitative and quantitative indicators.
- Purpose: To meet the information gap for donors and funders by providing actionable information/research; meant to guide funder giving decisions.
- Audience: Funders
- [Click here](#) to access online

### **Innovations for Poverty Action Proven Impact Initiative**

- What it is: A website highlighting selected program in the field of international public health and education with a rigorous evidence base. Donors can select specific projects to which to direct their giving. Program areas focus on school-based deworming, chlorine dispensers, and remedial education in the developing world. All qualifying organizations have been evaluated by IPA or have been endorsed by a Research Affiliate or Research Network Member highly knowledgeable of their activities.
- Purpose: Allows donors to support proven, scalable programs (reviewed and selected by the Proven Impact Initiative) via the Proven Impact Fund.
- Audience: Funders
- [Click here](#) to access online

*The following are sector specific intermediaries.*

#### *Child Trends*

- What it is: The nation's only independent (nonprofit, nonpartisan) research and policy center focused *exclusively* on improving outcomes for children at all stages of development. Its mission is to provide research, data, and analysis to the people and institutions whose decisions and actions affect children.
- Purpose: To provide stakeholders with trends and research on over 100 key indicators of child and youth well-being, resources on programs that have an evidence of impact, as well as those that don't.
- Audience: Nonprofit program providers, researchers and educators, the policy community, the media, government, philanthropic funders, etc.
- [Click here](#) to access online

## **CORE Group**

- What it is: Within the field of public health (and amongst its member organizations), the CORE Group: 1) systematizes and standardizes best practices; 2) generates recommendations, guidance and challenges for better programming; 3) creates and disseminates practical tools and approaches; 4) builds capabilities of global health organizations and their in-country partners; 5) offers practical training and development for the global health workforce; and 6) fosters partnerships and collaborative action.
- Purpose: To bring together 50+ member organizations and network of partners to generate collaborative action and learning to improve and expand community-focused public health practices.
- Audience: Public health nonprofits, philanthropic and public sector partners, researchers, etc.
- [Click here](#) to access online

## **Success Measures** (A program of NeighborWorks America)

- What it is: Supports community-based organizations and their funding and intermediary partners to plan and conduct evaluations using participatory methods and a set of 122 indicators and 312 data collection instruments. Organizations using Success Measures have web access to the Success Measures Data System's (SMDS) library of tools to measure the results of community development programs. SMDS also structures data collection tools for fieldwork or online delivery, and tabulates, aggregates and stores the resulting evaluation data for easy retrieval or download for further analysis.
- Purpose: To provide the community development field with a practical, credible and accessible way to collect, analyze, and use data for continuous evaluative learning, to tell stories of change, and to demonstrate results.
- Audience: Community Development nonprofits, philanthropic and public sector partners, researchers, etc.
- [Click here](#) to access online

## **MDRC**

- What it is: A nonprofit, nonpartisan education and social policy research organization dedicated to learning what works to improve programs and policies that affect the poor. Policy areas include: 1) improving public education; 2) promoting children, families and low-income communities; and 3) supporting low-wage workers and communities.
- Purpose: MDRC was created to learn what works in social policy — and to make sure that evidence informs the design and implementation of policies and programs.
- Audience: Nonprofits, funders, policy makers and researchers focused on the low-income communities, families, and public education.
- [Click here](#) to access online

*The following are data collection and management tools for nonprofits (some of which require proprietary software, some of which are available online for clients/subscribers)*

#### **Efforts to Outcome Software (ETO)**

- What it is: Performance management software for human service organizations.
- Purpose: ETO software was developed by direct service professionals, and helps organizations *monitor, measure and improve* the impact they have on the participants they serve. Software can be tailored to support case management, performance measurement, and outcomes assessment.
- Audience: Human Services nonprofits
- Developed by: Social Solutions
- [Click here](#) for more information

#### **PerformWell (formerly Outcomes & Effective Practices Portal)**

- *What it is:* PerformWell provides measurement tools and practical knowledge for human services organizations to use to manage their programs' day-to-day performance.
- *Purpose:* To leverage research-based findings that have been synthesized and simplified by experts in the field. By providing information and tools to measure program quality and outcomes, PerformWell helps human services practitioners deliver more effective social programs.
- Audience: Nonprofits in the field of human services (e.g., education, housing, health and safety, etc.)
- Developed by: PerformWell is a collaborative effort initiated by the Urban Institute, Child Trends and Social Solutions
- [Click here](#) for more information

#### **CitySpan**

- What it is: A software development firm that provides web-based client tracking and grants management solutions to public agencies, nonprofit organizations and foundations.
- Purpose: To streamline agency workflow, by enhancing accountability, promoting collaboration and enabling outcomes-based evaluation and research.
- Audience: Funders (CitySpan Funder) and Nonprofits (CitySpan Provider)
- [Click here](#) for more information



### **Success Measures Data Systems (SMDS)**

- What it is: A web-based tool that allows organizations to manage their participatory evaluation process in a practical online environment.
- Purpose: SMDS facilitates the evaluation process by providing a platform for users to capture a clear picture of benefits achieved, select outcome indicators, customize data collection tools, collect and tabulate results and export data.
- Audience: Nonprofits
- [Click here](#) for more information

### **District Management Council Technology Solutions**

- What it is: A membership-based network within public school districts.
- Purpose: Web-based dashboards facilitate communication, organization, performance tracking, and evaluation amongst key stakeholders within a district. Dashboards include functions for staffing, budgeting/resource allocation, evaluation and professional development tracking, and strategy, management and operations functions.
- Audience: Administrators, teachers, staff and other internal stakeholders within school districts
- [Click here](#) for more information

*The following are consultants/think tanks that offer a range of services within the social sector (consulting services, training, thought leadership, research, external evaluations, etc.)*

### **Monitor Institute**

- What it is: A consulting firm with a focus on achieving sustainable solutions to significant social and environmental problems.
- What it does: Monitor Institute: 1) provides consulting services; 2) serves as a think tank on trends within the social sector; and 3) incubates high-potential opportunities and overcome key barriers to impact.

### **Bridgespan**

- What it is: A nonprofit advisor and resource for mission-driven organizations and philanthropists.
- What it does: Bridgespan collaborates with social sector leaders to help scale impact, build leadership, advance philanthropic effectiveness and accelerate learning. Services include strategy consulting, executive search, leadership development, philanthropic advising, and developing and sharing practical insights.

### **The Innovation Network (Innonet)**

- What it is: A nonprofit organization developing planning and evaluation tools for nonprofits and funders to measure their results.
- What it does: Provides program planning and evaluation consulting, training, and web-based tools to nonprofits and funders across geographic and programmatic boundaries.

### **McKinsey and Company (Relevant Programs)**

- Learning for Social Impact Initiative: helps funders, grantees, and other partners achieve social change by offering best practices, guidelines, tools, insights, and practical help in developing assessment plans that drive social impact.
- Social Sector Division provides expertise in the following areas: economic development, education, global public health, social innovation, and sustainability.

### **Foundation Strategy Group**

- What it is: A nonprofit consulting firm specializing in strategy, evaluation, and research.
- What it does: Works across sectors by partnering with foundations, corporations, nonprofits, and governments. Impact areas include: philanthropy, CSR, education and youth, environment, global health and development, domestic health, learning and evaluation.

### **Mission Measurement, LLC**

- What it is: A consulting firm focusing on social change for corporations, nonprofits, foundations, and the greater public sector.
- What it does: By blending impact evaluation with traditional market research and strategy consulting, Mission Measurement strives to identify high-value outcomes (both mission-related and market-related), and to use primary and secondary research to identify and measure leading indicators.

### **Compass Point**

- What it is: Formerly the ‘Support Center for Nonprofit Management,’ Compass Point works to increase the impact of nonprofit organizations by helping them utilize management tools and concepts to help them best serve their communities.
- What it does: 1) Delivers a range of capacity-building services to community-based organizations and the individuals working and volunteering in them; 2) continuously refines these services based on client feedback and informed experience in the field; and 3) helps to shape current best practices and paradigms in nonprofit capacity building.

### **The Keystone Center**

- What it is: An independent nonprofit organization that brings together public, private, and civic sector leaders.
- What it does: Provides mediation and facilitation services that incorporate innovative decision-making methods. Works in the areas of energy, environment, health, education policy and youth policy.

### **New Philanthropy Capital**

- What it is: A think tank and consultancy dedicated to helping funders and charities make the greatest possible difference.
- What it does: Offers advice based on in-depth research of social issues and tried and tested methods of analyzing social impact. Provides independent research and tools, advice, and consulting services for charities and funders to better understand and increase their impact in the UK and internationally.

### **Hunter Consulting, LLC**

- What it is: Consulting services for both nonprofit (specific focus on human services) organizations and funders to improve, strengthen, and introduce accountability into the nonprofit and public sectors.
- What it does: Provides a range of services for funders and grantees including: refining grantmaking strategies and criteria; integrating performance management methods into operations; providing evaluation services, strategic planning, etc.

### **Annotated Bibliography**

Benedict-Nelson, A. (Interviewer) and Saul, J. (Interviewee). (n.d.) Measure with meaning. Retrieved from <http://www.theinsightlabs.org/research/measure-with-meaning/>.

In this interview between Andrew Benedict-Nelson and Jason Saul, of Mission Measurement, they discuss the challenges in the field of measuring social impact. Saul identifies a number of key issues with the field as it currently stands, including: 1) an organization's desire and capacity to measure is limited, in large part, due to nonprofits' perception that measurement is for compliance and fundraising purposes rather than a tool to be imbued into the culture of the organization; 2) the focus on activities measurement as well as outcomes measurement; 3) the focus on quantity of metrics measured, rather than quality ("higher-value outcomes" measurement); and 4) the lack of coordination and orchestration amongst organizations focused on tracking bits of a larger impact, and the need to identify who the other players in the space are, what they are measuring, and how that can lead to a clearer understanding of the ultimate impact.

Berger, K. & Penna, R. (2011, March 2). Points of contention: Ken Berger defends impact measurement. [Web log comment]. Retrieved from <http://www.nonprofitquarterly.org/policysocial-context/10011-points-of-contention-ken-berger-defends-impact-measurement.html>.

This blog post is a response to Steven Lawry's article, "When Too Much Rigor Leads to Rigor Mortis: Valuing Experience, Judgment and Intuition in Nonprofit Management," which questions the usefulness of nonprofit impact data. The authors argue that nonprofits and specifically charities have an obligation to prove their impact to funders and the communities they serve. Arguments against impact measurement that cite inadequate measurement tools should be used as an impetus to improve the field rather than stymie measurement. Well-informed donors are the future of philanthropy, and the nonprofit sector has a plethora of tools they can use to collect, measure and show results.

Berkman, J. Donors are settling for a “bronze standard” for measuring charities. (2011, June 14). [Web log comment]. Retrieved from <http://philanthropy.com/blogs/the-giveaway/donors-are-settling-for-a-bronze-standard-for-measuring-charities/270>.

This blog post reports on takeaways from a meeting for nonprofit officials sponsored by the Hewlett Foundation, New York University’s Robert F. Wagner Graduate School of Public Service, Charity Navigator, and Liquidnet for Good. Participants argued that donors, even those who are results-oriented, tend to make gifts based on overhead cost rather than performance. Nonprofits also tend to assess themselves based on overhead costs instead of impact data. In order to close the gap between donors who care about results and donors who give based on results, participants suggested that nonprofits should both implement rigorous evaluation systems and also educate donors on which data to examine when considering a donation.

Bill & Melinda Gates Foundation. (2008). *Measuring and/or estimating social value creation: Insights into eight integrated cost approaches*. Tuan, M. Retrieved from <http://www.gatesfoundation.org/learning/documents/wwl-report-measuring-estimating-social-value-creation.pdf>.

This report outlines eight different integrated cost approaches that have been developed by various funding organizations to measure the impact of philanthropic investments: (1) Cost Effective Analysis; (2) Cost Benefit Analysis; (3) REDF Social Return on Investment Analysis; (4) Robin Hood Foundation Cost Benefit Ratio; (5) Acumen Fund BACO Ratio; (6) William and Flora Hewlett Expected Return; (7) Center for High Impact Philanthropy Cost-per-Impact; and (8) Foundation Investment Bubble Chart.

The eight approaches represent a variety of purposes for blending costs and social outputs, outcomes, or impacts – from internal decision-making cross portfolio and within portfolios, to general promotion and field building, to practical purposes such as making prospective investment decisions, informing ongoing practice, and/or retrospectively evaluating philanthropic investment decisions.

In this report, Tuan concludes that, due to the relative lack of maturity across the field of social program evaluation, as well as a number of technical issues and limitations of these eight approaches, it is impossible to name one methodology as ‘perfect’ or preferable to another. Furthermore, the lack of a common language, common measures, quality data, and incentives for transparency represent key limitations for the utilization of any efforts to integrate cost into measuring and/or estimating social value. She contends that each method has its strengths and weaknesses, and that due to the aforementioned strategies no single method has been widely adopted throughout the social sector.

Clark, C., et al. (2004). *Double bottom line project report: Assessing social impact in double bottom line ventures (methods catalogue)*. Retrieved from Columbia University Business School, RISE (Research Initiative on Social Entrepreneurship) website: [http://www.riseproject.org/DBL\\_Methods\\_Catalog.pdf](http://www.riseproject.org/DBL_Methods_Catalog.pdf).

This report provides a catalog of methods that for-profit and nonprofit social ventures and enterprises can use to assess the social impact of their activities. It analyzes feasibility and credibility of nine methods and provides examples of them in use. The report contends that, as the lines between investing and grantmaking blurs (with the introduction of venture philanthropy and impact investing), the movement toward social accountability has grown. While finance and accounting are utilized in the private sector, the authors posit that no such “comparable standard social impact accounting” exists. This report explores nine examples of mission-related, non-financial reporting including: 1) theory of change; 2) balanced scorecard; 3) acumen scorecard; 4) social return assessment; 5) atkisson compass assessment for investors; 6) ongoing assessment of social impact (OASIS); 7) social return on investment (SROI); 8) benefit-cost analysis; and 9) poverty and social impact assessment (PISA).

The report includes snapshots of each method, evaluation and analysis. The report also contains examples of each highlighted methodology as well as a glossary of social impact terms (in an attempt to formulate a common vocabulary within the field).

Ebrahim, A. and Rangan, V.K. (2010). *The limits of nonprofit impact: A contingency framework for measuring social performance*. (Working Paper No. 10-099). Retrieved from Harvard Business School, Working Knowledge website: <http://hbswk.hbs.edu/item/6439.html>.

Harvard Business School professors Ebrahim and Rangan begin by noting that over the past 20 years, there has been a proliferation in methodologies and tools for assessing social performance and impact; however, there has lacked a systematic analysis and comparison across these approaches. The authors strive to synthesize a number of the current methodologies, ultimately developing a “contingency framework” for measuring results, which suggests that some organizations should measure long-term impacts, while others should focus on shorter-term outputs and outcomes, “given the varied work, aims, and capacities of social sector organizations.” The researchers provide a rationale for determining which kinds of measures are appropriate, as driven by the organization’s theory of change and operational strategy.

This framework aligns squarely with one of our emerging implications: that if donors and nonprofits could find consensus around their respective theories of change - and where in that theory of change the nonprofit/intervention sits - it would help both parties clarify where and how different players can and should add value. Ebrahim and Rangan’s working paper, though academic in nature, appears to have the potential for field application, given their hypotheses and framework, which could be tested amongst nonprofits and funders.

Forti, M. & Powell, A. (2012, June 18). Four ways donors support their grantees in measurement. [Web log comment]. Retrieved from <http://www.bridgespan.org/four-ways-donors-support-grantees-with-measurement.aspx>.

This blog post contends that donors ask their grantees for the wrong metrics when measuring impact. Results-oriented donors often ask their grantees for metrics that are not aligned with the grantee's own performance targets, and the result is that donors receive inaccurate information about impact while grantees are tasked with extra work. Forti and Powell share four ways nonprofits think donors can help address this disjuncture. The recommendations are: 1) let the grantee determine which metrics best measure their performance; 2) identify opportunities for better measurement, based on donor experience working with other nonprofits; 3) invest in building a grantee's capacity to measure performance; and 4) provide non-financial support, such as linking a grantee with an evaluation adviser.

Forti, M. & Yazbak, K. (2012, April 1). Data's not just for donors – It can improve a nonprofit's work. [Web log comment]. Retrieved from <http://philanthropy.com/article/How-Data-Can-Improve-a/131342/>.

This article discusses the interplay between nonprofit performance management and compliance reporting to external stakeholders such as funders and board members. The article suggests that nonprofits need tools to assess their own progress and performance, yet concedes that few nonprofits (13% total) have a dedicated staff member devoted to measurement. The article then provides a number of pieces of advice and best practices from nonprofits that have successfully implemented cultures of measurement and performance management. One key takeaway includes the notion that the role and function of measurement should evolve as the organization does, and that funders would be wise to allow nonprofits to decide what to measure, so that the organization can focus on data that will improve its work.

Grantmakers for Effective Organizations. (n.d.) Four essentials for evaluation. Retrieved from <http://www.geofunders.org/geo-publications/567-four-essentials>.

This guide focuses on using evaluations to improve performance as well as demonstrate program fidelity. It is aimed at grantmakers who want to expand their grantees' use of evaluations to include what the authors call "evaluation for learning." Grantmakers for Effective Organizations identifies four essential components for success. These components are: 1) leading, which means changing the culture of the organization to embrace evaluation practices; 2) planning, which means creating a framework for evaluation that includes identifying what the organization wants to know and strategies to get that information; 3) organizing, which includes identifying indicators and working within grantees' existing capacity; and 4) sharing, which includes engaging grantees and sharing findings publicly.

Grantmakers for Effective Organizations. (n.d.) Evaluation in philanthropy: Perspectives from the field. Retrieved from [http://www.geofunders.org/storage/documents/Evaluation\\_in\\_Philanthropy\\_-\\_GEO\\_COF.pdf](http://www.geofunders.org/storage/documents/Evaluation_in_Philanthropy_-_GEO_COF.pdf).

This guide brands evaluation as a “core learning practice” as grantmakers and their grantees seek to achieve impact on any number of issues. It is aimed at grantmakers who have an interest in making sure that their grantee organizations use evaluation to drive learning and improvement. Grantmakers for Effective Organizations identifies three levels across which grantmakers can and should integrate evaluation into their learning: 1) within grantmaking organizations; 2) across grantmaking organizations; and 3) in partnership with grantees. Furthermore, this guide discusses trends that indicate that funders’ use of evaluation is changing in the following ways: 1) a focus on improvement of services (not just proof of services); 2) contribution of a range of factors that affect progress on an issue – and where a specific intervention fits into this change; 3) collaborative learning – amongst staff, grantees, and community members; 4) engaging in foundation-level evaluation in order to improve operations and overall strategies of the grantmaking organization; and 5) embracing failure – and learning from it to achieve better results in the future. Illustrative examples of these trends (in practice) are provided in the guide.

Hatry, H. (2007) *Performance measurement: Getting results* (2nd ed.). Washington, DC: Urban Institute Press.

This book is a guide to evaluation methods for measuring government and human service agency performance. It covers each component of the evaluation process, including identifying indicators and outcomes, collecting data, and analyzing and using data. The second edition addresses new developments in the field, such as widespread computer technology used for collecting and presenting data, using data to improve performance, and quality control issues that have emerged with increased data collection.

Hunter, D.E.K., “Using a theory of change approach to helping nonprofits measure to outcomes.” *Leap of reason: Managing to outcomes in an age of scarcity* (pp. 99-104). Weiss, L. and Collins, C. (Ed). Washington, DC: Venture Philanthropy Partners, 2011.

This essay describes how nonprofits can use theories of change to serve as blueprints for actualizing their strategic visions. Theories of change, Hunter contends, can help nonprofits navigate between over-measurement (too much data collection) and “unsupported optimism” (claiming effectiveness of a strategy without evidence). The theory of change must be tailored to serve a clear purpose, and must fit the organization’s stage of development and operational goals. Ideally, a well-crafted theory of change will help an organization achieve a new level of clarity around its mission; transparency around operations; alignment amongst operational units; a better and more realistic understanding of resources needed to succeed; and a streamlined approach to gather and use performance data to achieve impact.

Kramer, M., Parkhurst, M., & Vaidyanathan, L. (2009). Breakthroughs in shared measurement and social impact. Retrieved from [http://www.fsg.org/Portals/0/Uploads/Documents/PDF/Breakthroughs\\_in\\_Shared\\_Measurement\\_complete.pdf](http://www.fsg.org/Portals/0/Uploads/Documents/PDF/Breakthroughs_in_Shared_Measurement_complete.pdf).

This paper identifies 20 web-based shared measurement platforms that enable ongoing learning and collaboration among organizations working in the same field. These evaluation tools go beyond performance measurement, and the authors suggest they foreshadow the collaborative future of the measurement field. The 20 platforms are organized into three categories: 1) shared measurement platforms, which allow users to collect, analyze, and report on a set of pre-established indicators; 2) comparative performance systems, which allow users to compare performance across multiple organizations in the same field by requiring participants to report on pre-established indicators using the same definitions and methodologies; and 3) adaptive learning systems, which allow users to participate in a facilitated process that compares the performance, coordinates efforts, and promotes learning among organizations working on different aspects of the same problem.

Lawry, Stephen. *When too much rigor leads to rigor mortis: Valuing experience, judgment and intuition in nonprofit management*. Nonprofit Quarterly (2011).

This article explores the shortcomings of nonprofit data collection and impact measurements when based upon donor-specified standards. The author eschews measurement as a rigorous, scientific exercise, divorced from the context, judgment and interpretation of on-the-ground practitioners. The article calls for greater integration of nonprofit managers' judgments as to which the feedback, measurements and indicators are appropriate to demonstrate true impact within a given field and for a specific intervention. Lawry contends that since nonprofit practitioners are much more in tune with the complex social dynamics of the problem they serve (more so than the funders or external stakeholders), they are better suited to identify, collect and interpret meaningful data. The article cautions against relying too heavily upon the rigor of mathematical reasoning, which is not capable of being applied to all social problems.

Mason, J. (2010). Is 2010 the year we will see ineffective nonprofits go away? *Philadelphia Social Innovations Journal*. Retrieved from [http://www.philasocialinnovations.org/site/index.php?option=com\\_content&view=article&id=120:is-2010-the-year-we-will-see-ineffective-nonprofits-go-away&catid=19:disruptive-innovations&Itemid=30](http://www.philasocialinnovations.org/site/index.php?option=com_content&view=article&id=120:is-2010-the-year-we-will-see-ineffective-nonprofits-go-away&catid=19:disruptive-innovations&Itemid=30).

This article questions why the nonprofit sector is not held to the same standard of innovation as business leaders. In an appraisal of the state of the nonprofit sector and its private funders, Mason argues that a lack of accountability has spawned an environment where “many donors make investment decisions based on pure emotion.” He further critiques how “ineffective organizations have succeeded in being great storytellers, and have charismatic leaders who have all the right connections — allowing them to do a great job of ‘selling’ donors on why their organization should receive funding.”



Moore, K.A., Ph.D., et al. "Performance management: The neglected step in becoming an evidence-based program." *Leap of reason: Managing to outcomes in an age of scarcity* (pp. 111-116). Weiss, L. and Collins, C. (Ed). Washington, DC: Venture Philanthropy Partners, 2011.

This essay presents a case for nonprofits to focus on performance management at appropriate stages of organizations' development despite increasing pressure to focus on outcome and impact evaluation. The author contends that "as critical as good evaluations are, they need to be preceded by and built upon the knowledge provided by a performance-management system." Investing in and strengthening internal capacity, as well as developing a strong foundation upon which to implement and track programs over time, is an important step in any organizations' maturity, especially before engaging others in the expensive and time-intensive task of random assignment and/or quasi-experimental studies.

Morino, M. (2011). *Leap of reason: Managing to outcomes in an age of scarcity*. Washington, DC: Venture Philanthropy Partners.

This book presents the benefit of better outcomes measurement and management to funders, social sector leaders, and the communities they serve. Morino's monograph contends that in these particularly challenging economic times, assessing outcomes and being able to provide measurable results are becoming more valuable – despite the cost and time challenges associated with implementing the culture, infrastructure, and mechanisms necessary to support those sorts of efforts. Morino suggests that many organizations fall short of strong outcomes management due to a combination of lack of resolve and resources. In response, he lays out an actionable framework for social sector leaders to use to evolve the practice of managing to outcomes from within their organizations, including a detailed list of questions to ask throughout the impact assessment process. This book also includes a compendium of top reading for mission effectiveness, as well as essays by experts on related topics.

Mulgan, G. (2010). *Measuring social impact: Measuring social value*. *Stanford Social Innovation Review*. Retrieved from [http://www.ssireview.org/articles/entry/measuring\\_social\\_value](http://www.ssireview.org/articles/entry/measuring_social_value).

This article discusses the lack of consensus amongst nonprofits, funders, policymakers, and academics regarding how to define and measure social value. According to Mulgan, there are hundreds of competing tools, of which each stakeholder utilizes different ones. Furthermore, the author contends that despite widespread "use" of these metrics, very few organizations use them to guide decisions (i.e., allocate resources). Mulgan posits that the field of social impact measurement, as it currently stands, fails for two reasons: 1) most metrics assume that value is objective and discoverable through analysis – a contention that Mulgan rejects; rather, he contends that value is subject to the laws of supply and demand (which influences how individuals define "value", and is therefore both subjective in nature as well as malleable by changing circumstances); and 2) the use of metrics conflates three distinct roles – accounting to external stakeholders, managing internal operations, and assessing societal impact. Mulgan contends that no one metric can play all three roles. Mulgan further suggests, "People involved in funding social value, whether at the stage of promising innovations or of large-scale practice, likewise need sharper common frameworks. Greater use of these shared frameworks would be more valuable than proliferation of ever more assessment tools."

National Performance Programme. (2011). *Helping grantees focus on impact: How funders provide monitoring and evaluation*. Hedley, S., Lumley, T., & Pavey, H. Retrieved from [http://www.partnershipforyounglondon.org.uk/data/files/Resource\\_Library/Voluntary\\_sector/helping\\_grantees\\_focus\\_on\\_impact.pdf](http://www.partnershipforyounglondon.org.uk/data/files/Resource_Library/Voluntary_sector/helping_grantees_focus_on_impact.pdf).

This report is aimed primarily at informing funders on approaches to provide monitoring and evaluation support that enables their grantees to increase their focus on impact. The report provides case studies detailing four different models of support and identifies five key questions that funders can ask themselves to ensure the effectiveness of the support they provide: 1) what are your aims in providing support; 2) what are the principles behind your approach; 3) what barriers will you encounter; 4) how will you measure what your support achieves; and 5) based on your responses to these questions, what package of support will you ultimately provide?

New Philanthropy Capital. (2011). *A journey to greater impact: Six charities that learned to measure better*. Rickey, B., Lumley, T., Ogain, E.N. Retrieved from [http://evpa.eu.com/wp-content/uploads/2012/01/NPC\\_A-journey-to-greater-impact\\_1111.pdf](http://evpa.eu.com/wp-content/uploads/2012/01/NPC_A-journey-to-greater-impact_1111.pdf).

This report profiles six organizations that have demonstrated a commitment to conducting high quality impact measurement in the U.K. and the U.S. Some positive results yielded from putting the impact measurement process into practice are: 1) motivated and inspired frontline staff; 2) saved staff time; 3) improved service for benefactors; 4) influence on the debate on “what works”; 5) raised organizational profile; and 6) secured funding.

Penna, R. & Phillips, W. (2005). Eight outcome models. *The Evaluation Exchange*, 11(2). Retrieved from <http://www.hfrp.org/evaluation/the-evaluation-exchange/issue-archive/evaluation-methodology/eight-outcome-models>.

This article describes eight models/frameworks meant to facilitate outcome-based decision making. The authors, citing the Rensselaerville Institute’s book, *Outcome Frameworks: An Overview for Practitioners*, set out to clarify the unique advantages of each model and how nonprofit practitioners can select the right one for the right situation. The authors group these tools into three main categories: 1) program planning and management; 2) program and resource alignment; and 3) program reporting. The tools listed are: 1) the logic model; 2) outcome funding framework; 3) results-based accountability (RBA); 4) targeting outcomes of programs; 5) balanced scorecard; 6) scales and ladders; 7) results mapping; and 8) program results story.

Project Streamline. *Drowning in paperwork, distracted from purpose: Challenges and opportunities in grant application and reporting*. Bearman, J. Retrieved from [http://www.gmnetwork.org/projectstreamline.org/documents/PDF\\_Report\\_final.pdf](http://www.gmnetwork.org/projectstreamline.org/documents/PDF_Report_final.pdf).

This report identifies ten flaws in the system of grantmaking that are hampering the efficiency and effectiveness of nonprofit organizations. These flaws are: 1) enormous variability; 2) requirements are not “right sized”; 3) insufficient net grants; 4) outsourced burdens; 5) undermined trust; 6) reports on a shelf; 7) fundraising gymnastics; 8) due diligence redundancy; 9) double-edged swords; and 10) time drain for grantmakers. The document elaborates on the impact that each flaw plays, charts how the nonprofit sector got to this point, highlights creative approaches that have been taken to address those issues, and recommends four core principles that grantmakers can adopt into practice to relieve the burden on nonprofits.

RAND Corporation. (2006). *Meeting funder compliance: A case study of challenges, time spent, and dollars invested*. Santa Monica, CA: Lara-Cinisomo, S. & Steinberg, P.

This case study seeks to fill a gap in the literature on the investments that nonprofit organizations make to meet funder compliance. The RAND Corporation interviewed 41 directors, supervisors and field staff from the nonprofit Providing for Families about staffing decisions, staffing challenges, data challenges, staff experiences, and overall costs associated with meeting funding compliance. Key findings include: 1) challenges such as lack of internal protocol, impaired access to data, and poor quality of data; 2) experiences such as stress due to the short turnaround time to meet funder requests and the type of data requested; and 3) 11% of nonprofit funds are spent on compliance activities. The case study also includes staff-driven recommendations for funders. Key recommendations for nonprofits include creating an internal protocol and designing better infrastructure and training systems. Key recommendations for funders include reviewing proscribed data collection methods and requested data measures.

Robinson, T.B. “Managing to outcomes: Mission possible.” *Leap of reason: Managing to outcomes in an age of scarcity* (pp. 105-109). Weiss, L. and Collins, C (Ed). Washington, DC: Venture Philanthropy Partners, 2011.

This essay illustrates three challenges (and solutions) to creating and maintaining a performance-management system: 1) creating a feedback culture – which includes the perspective of clients, management, and on-the-ground practitioners; 2) “becoming bilingual” – translating the “wonky world of data” into the “language of mission” – so that both funders and grantees can communicate and strive toward common goals; and 3) relieving the pain – once something is found to not work, delving deeper into the “why” – and then taking appropriate steps to mitigate the burden on the service providers.

Saul, J. *Nonprofit business intelligence: How to measure and improve nonprofit performance*. Chicago, Ill. Mission Measurement, 2003.

This paper promotes use of performance management as a means of systematically monitoring and reporting an organization's progress towards achieving pre-established goals. It argues that practitioners must harness performance data as a tool to improve, rather than prove, impact; it analyzes the trends and obstacles of the performance measurement movement within the nonprofit sector; and it provides recommendations to practitioners on how to improve nonprofit capacity while developing common standards to interpret and compare performance.

Wales, J. (2012). Measuring impact: Framing the issue. *Stanford Social Innovation Review*. Retrieved from [http://www.ssireview.org/articles/entry/framing\\_the\\_issue\\_2?utm\\_source](http://www.ssireview.org/articles/entry/framing_the_issue_2?utm_source).

The article, written by Jane Wales, discusses how measurement and evaluation (M&E) can inform efforts, track progress, and assess the impact of foundation strategies. This sort of assessment can achieve three goals; it can: 1) strengthen grantor and grantee decision-making; 2) enable continuous learning and improvement; and 3) contribute to field-wide learning. Wales' 'framing the issue' is followed by articles from five leaders of major institutional foundations (including the Ford Foundation, the Omidyar Network, the Rockefeller Foundation, etc.). Each foundation leader reports on how they have developed and implemented best practices as well as fostered a culture of M&E within their institution and amongst their grantees.

Weinstein, M. (with Cynthia Esposito Lamy) (2009). *Measuring success: How Robin Hood estimates the impact of grants*. New York, NY: Robin Hood Foundation.

This report details the funding strategy employed by the Robin Hood Foundation, which developed its Benefit-Cost Ratio methodology to capture the best estimate of the collective benefit to poor individuals that Robin Hood grants create per dollar cost to Robin Hood. This methodology assesses the comparative "value" of any two grants – across programmatic areas – to guide how it invests its \$130 million annual donation portfolio. The purpose of Robin Hood's Benefit-Cost Ratio is to translate the outcomes of diverse programs into a single, monetized value that measures poverty fighting on an ongoing basis to decide which programs to fund and how much to spend on each. The distribution of spending across portfolios follows as a passive consequence of decisions about individual grants.

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