

# LEARNING AND ACCOUNTABILITY



Most people agree that monitoring and evaluation (M&E) should be used for both learning and accountability. However, there is no consensus about which one is more important. The debate matters as there is sometimes tension between the two purposes. In the past there has often been a disconnect between M&E and learning. Many M&E systems are primarily designed to enable accountability to donors.

There is an ongoing debate within social development about the primary purpose of monitoring and evaluation (M&E). Most people agree that M&E should be used for both learning and accountability (see box below), but there is no consensus about which one is more important. The debate matters as there is sometimes tension between the two purposes.

Of course, different CSOs have different needs, and therefore different views on the relative importance of learning and accountability. Much depends on how a CSO is set up, and what it is trying to accomplish. For example, CSOs engaged in innovative or experimental work may devote more time and resources to M&E for learning than CSOs who are primarily agencies contracted to deliver services dictated by donors or governments. The latter may prefer to concentrate more on M&E for accountability purposes.

Equally, CSOs that operate in reasonably stable environments may not feel the need to devote significant

time or resources to M&E for learning. By contrast, CSOs that operate in complex and/or uncertain environments, often devote a lot more time and energy to M&E designed to enable them to learn and adapt on an ongoing basis.

A lot also depends on whether or not, or how far, a CSO facilitates participatory M&E. CSOs that engage their primary beneficiaries in ongoing participatory planning, monitoring and evaluation (PME) are more likely to orient M&E towards learning and promoting accountability downwards to communities and beneficiaries. On the other hand, CSOs that primarily develop top-down M&E systems may focus more on accountability to donors.

In addition, whilst acknowledging the debate is important, it is also necessary to recognise that there are many other reasons for monitoring and evaluation that are not directly related to either learning or accountability (see box below).

Indeed, there may be significant differences in the views of people working in large head offices of non-governmental organisations (NGOs) compared to field-level workers. Field-level staff often spend a large amount of their time engaged in M&E designed to enable basic project or programme management. This includes the monitoring of activities, deliverables, budgets, contracts, compliance, relationships, logistics, equipment, personnel, risks and actions, as well as the external environment. This kind of monitoring is often ignored within academic debates on the use of M&E information, but is actually where the majority of CSO M&E activity takes place.

## Learning and accountability

**Learning** can be defined as the “social process by which we develop knowledge, skills, insights, beliefs, values, attitudes, habits, feelings, wisdom, shared understanding and self-awareness.” (Britton 2005, p55).

Learning is often an informal and ongoing process. It can also be a more **formal and structured process**, which results in the generation of lessons.

A **lesson** can be defined as “useful knowledge distilled from experience that establishes principles for guiding action” (ibid, p55). Lessons are recorded pieces of learning which are usually designed to increase success or avoid problems.

**Accountability** may be upwards to donors or governments, downwards to beneficiaries, sideways to allies, or internal.

M&E can play a role in all types of accountability, but is most prevalent within **upwards accountability**. Most CSOs are expected to report regularly to donors, supporters, regulatory bodies and/or host governments on a range of issues.

CSOs that are committed to **downwards accountability** tend to engage their primary stakeholders in participatory planning, monitoring and evaluation systems, which enable them to be involved at each stage of the planning, monitoring and evaluation process.

## Other purposes for M&E

- Project or programme management (making immediate decisions affecting a project or programme)
- Resource allocation (deciding how and where resources should be allocated)
- Enabling supervision and control of staff or partners
- Enhancing communication within and across projects and programmes
- Enhancing the participation or empowerment of beneficiaries within projects and programmes so they can influence or control decisions that affect them
- Providing evidence that can be used for advocacy or policy influencing work
- Providing information that can be used for marketing, publicity or fundraising work

## Similarities and differences

Whether carried out for learning, accountability, or any other purpose, M&E involves core elements that are usually the same or similar. These include setting objectives and indicators, collecting information on a regular basis, analysing information, producing reports, communicating information to different stakeholders in different ways, and developing a supporting environment that facilitates effective M&E.

However, although these core elements may be the same, the purpose for which M&E is carried out may influence *how* these core elements are carried out. For example, it may affect how objectives and indicators are selected; who is involved in data selection, collection and analysis; which tools or methodologies are used to collect and analyse information; and how M&E findings are presented and communicated.

Some of the key differences between M&E for learning and accountability (upwards) are outlined below. However, it is important to recognise that these are generalisations, and there are always exceptions to every rule. The differences are categorised under the following headings:

- learning mechanisms;
- results and process;
- context and generalisation;
- the threshold of evidence; and
- misuse of M&E processes.

## Learning mechanisms

Some M&E processes are more likely to be carried out for learning purposes than for accountability. A selection of these are described below.

- **Tools and methodologies designed to encourage learning:** Some tools and methodologies were designed explicitly to enable learning, although many can be used for accountability as well. Examples covered in the M&E Universe include Appreciative Inquiry, Outcome Harvesting and Participatory Learning and Action (PLA). Those who designed these methodologies deliberately articulated learning as a key goal.
- **Learning questions:** Many M&E approaches involve the development and pursuance of learning questions. These are questions deliberately designed to help an organisation define and capture learning in specified areas of their work.
- **Sensemaking exercises:** A variety of mechanisms and exercises are available to help organisations make sense of data in order to come to conclusions that support learning. These include stakeholder reviews, workshops, peer reviews, exchange visits, seminars, conferences, and many mechanisms supported by new information technology. These processes create space for staff and other stakeholders to review and analyse information, and openly discuss successes, failures and lessons learned in a safe environment.

- **Types of evaluation:** Some kinds of evaluation are deliberately designed to promote ongoing learning and recommendations during a project or programme, rather than focusing primarily on accountability. Examples covered in the M&E Universe include developmental evaluation and real-time evaluation.
- **Self-evaluation:** Self evaluations are carried out by staff who are part of a project or programme, rather than by external experts. They are sometimes perceived by donors as being more subjective or biased than external evaluations because people are asked to judge their own work. Consequently, self-evaluations are more often focused on learning than accountability.
- **Participatory M&E:** Participatory M&E is usually designed to support different stakeholders to engage in mutual learning, and then to take immediate action based on this learning. Participatory M&E may also enable a CSO to divert accountability away from donors and towards supported beneficiaries.

Of course, many of the same learning mechanisms as those described above can also generate findings that can be used for accountability upwards. But the key point is that they are explicitly designed to encourage learning, and would not normally be undertaken unless a CSO wishes to pursue a learning agenda.

## Results and process

M&E for accountability usually focuses on results. These results may be services or products delivered (outputs), or changes influenced (outcomes or impact). M&E for learning focuses on these areas as well, but is also likely to be interested in process. This often involves seeking to understand how and why different results are achieved.

A focus on process helps CSOs understand not just whether results happened, but how they could be replicated or enhanced in the future. For example, a formal accountability report may reveal that support to farmers enabled them to increase crop yields by 50%, which may be all that a donor needs. But a CSO seriously interested in process may want to explore supplementary questions, such as the following.

- Which particular means of support were critical or essential in helping farmers increase crop yields?
- Were important groups (such as women-headed households) excluded from the project or programme, and, if so, why?
- Was the work carried out efficiently, or were there areas where support could be streamlined or improved?
- What particular challenges were faced and how (if at all) were they overcome?
- What lessons are there for people interested in replicating this kind of work in the future?

## Context and generalisation

CSO interventions vary enormously. Many CSOs focus on projects in just one locality. But others may run programmes that operate in many different locations, and sometimes across different sectors of work as well. In these situations, there is often a big difference between the kind of M&E carried out for learning and for accountability.

This is largely because a great deal of learning is contextual. That means it applies in a particular context – a geographic location, a specific culture, a sector of work, a political environment, a position in the aid chain, a specific type of project or programme – or often a combination of these. Outside of the context, any lessons derived from learning may not make much sense. For example, a project may generate a valuable lesson that when working to mobilise communities in a particular town within Nepal it is very important to ensure the active involvement of local businesswomen. Outside of this context, however, the lesson may have little value.

By contrast, M&E carried out for accountability is often more concerned with results at higher levels. Donors may not wish to see separate reports from multiple projects within a programme, or multiple programmes within a country or sector. Instead they may wish to see reports that aggregate or summarise progress across many different locations and/or sectors. This is why M&E for accountability often focuses on broad summarisations of change, even if those are not actually that useful for learning and decision-making.

## The threshold of evidence

A broad rule is that M&E conducted to enable genuine learning almost always meets the threshold of evidence required for accountability. However, the same is not true in reverse. This is because the required accuracy of M&E information depends to a large extent on the purposes for which it will be used.

If M&E is primarily carried out for accountability to donors or wider supporters, then there is not much harm in presenting or using information that is not completely accurate, relevant or representative. For example, many CSOs develop and use stories of change based on self-reported testimonials of beneficiaries, with little or no validation. Or they develop case studies that are illustrative of the kind of changes they are achieving, but are not representative of wider populations. This is not a significant problem if M&E is being used to demonstrate accountability to donors.

However, when CSOs use M&E findings as the basis for decision-making – sometimes involving decisions that may have life or death consequences for intended beneficiaries – the quality and certainty of evidence needs to be higher.

Indeed, the threshold for evidence may be different for different levels of decision-making. For example, minor alterations to tactics within a project or programme – such as moving community meetings from mornings to

afternoons – may not need to be based on accurate or comprehensive evidence. After all, if attendance does not increase they can always be moved back. But a much higher threshold of evidence is required if M&E findings are used to help decide:

- whether to abandon or extend a project;
- whether to enter a new phase of a project or programme;
- whether and/or how to adapt, scale-up, mainstream or replicate work;
- whether to make radical changes to a project or programme; or
- whether to enact any other major change that is likely to have significant implications.

The highest threshold of evidence is needed when a CSO is considering changes to its strategic direction; perhaps even changing its vision, values or ways of working. In these circumstances the quality and certainty of evidence required far outstrips that usually needed to write an accountability report. Indeed, many CSOs regularly produce accountability reports based on evidence they would not be prepared to act upon without further investigation.

*“The greatest test of M&E findings is whether a CSO would be prepared to make a management decision based on those findings. If not, they do not meet the highest threshold for evidence.”*

## Misuse of M&E

Some M&E activities are deliberately designed to support accountability to institutional donors, but have no value for learning whatsoever. This mostly happens for one of two reasons. First, CSOs may feel they need to set objectives and indicators that do not properly represent what they are trying to achieve. This may be because they feel they will not be funded unless objectives are extremely ambitious. Or it may be that their donors want to receive information in a particular format that does not suit the CSO's purposes. For example, many donors prefer to receive numbers and statistics, even if a project or programme could be better monitored through qualitative information.

Second, after a project or programme begins CSOs often need to make adaptations, or redesign working plans and approaches. However, some donors do not allow CSOs to change project or programme objectives and indicators. In such cases CSOs may continue to collect and report on information that is of no use to them, and has no value for learning purposes. In the worst cases, a project or programme may diverge so much from the original plans that the pre-defined objectives and indicators bear no relation to reality whatsoever.

Unfortunately, these scenarios are all too common, leading many staff within CSOs to see M&E as a 'box-ticking' exercise, designed to keep donors content. Information that bears little or no relation to reality cannot be used for learning purposes.

## A false debate?

In an ideal situation, learning and accountability (upwards) would be two sides of the same coin, and there would be no incompatibility. For most CSOs, effective learning is about fully understand what changes they are helping to bring about, as well as what they are doing and why. This is precisely the kind of information that is needed for accountability as well. As Guijt (2010, p277) puts it:

*"You cannot be accountable if you do not learn. And you need to know how well you live up to performance expectations in order to learn. The tug of war between learning and accountability is nonsensical. They need each other."*

In reality, though, successive studies, backed up by observations in the field, have shown there is often a disconnect between M&E and learning (see, for example, Smit 2007; Ross 2015; Adams 2007; Simister 2019). Some of the reasons for this are as follows.

- Information collected through M&E processes is often of too poor a quality to result in actionable learning, even if it is considered good enough for reporting to donors.
- As stated above, the type of information collected by CSOs is often not suitable for learning, and is not really designed to help CSOs to learn or manage their projects and programmes. In many cases it is primarily designed to serve the needs of external agencies.
- Many donors prefer to receive quantitative information, even when that information is inappropriate or not useful for learning or decision-making.
- If results frameworks are not flexible enough, CSOs often end up collecting information on obsolete or out-of-date objectives and indicators.
- Much M&E is focused on the generation of simplistic messages used for marketing or fundraising. These messages often do not capture the messy reality of work on the ground.
- In many ways, carrying out M&E for learning is harder than for reporting on simple indicators for accountability purposes. The threshold of evidence is usually higher, more skills are needed to collect and

process information, and many CSO staff (and evaluators) do not know how to do it well.

All this means that many CSOs either do not learn effectively, or they carry out learning in parallel, with M&E and learning effectively divorced from each other. As Guijt (2010) argues, there is a fundamental disconnect between the rhetoric about the need for learning in development, and the reality of procedures that funding agencies require.

Some argue this does not matter much. If the purpose of M&E is to maintain the status quo, keep aid flowing, and ensure that resources continue to be devoted to social development, then there does not appear to be much of a problem. But if CSOs are serious about using M&E to enhance learning then the debate around learning and accountability needs to move on.

There are at least two ways in which the debate can be reshaped. First, many M&E practitioners believe that the answer lies partly in ensuring that CSOs are held accountable through their internal processes, rather than directly through the achievement of results. Relevant internal processes could include a demonstrated commitment to learning, use of that learning to improve performance, being open and transparent, reporting honestly on results, being a responsible partner, and living up to appropriate sector standards (see Fowler 1997; Smillie 1998). This would enable a deeper level of accountability, provide incentives for CSOs to constantly improve their work, and provide criteria through which donors could hold them to account.

Second, the debate could be reshaped around an accountability and *improving* debate rather than accountability and *learning*. The problem at the moment is that accountability can be seen as an end in itself, whereas learning cannot. The purpose of learning is to improve, whether within the intervention generating the learning or through other interventions. There is no doubt that much of what CSOs have called learning in the past has not been particularly useful. Raising the stakes by talking about improving rather than just learning would encourage and reward CSOs who are able to show not only that they are learning effectively, but also that they are able to use this learning to drive appropriate change.

When M&E for learning is carried out to the highest standards required for taking action and improving performance, it inevitably generates a deeper understanding of what CSOs are doing, how well they are doing it, what is changing as a result, and whether or not they are doing the right things. The information generated through this kind of M&E can then be used for accountability to a range of different stakeholders, not just donors, as well as for improving performance.

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## Further reading and resources

A paper called 'Evaluations That Make a Difference' brought together examples of evaluations that have made a real difference to the lives of people. It is available at [https://evaluationstories.files.wordpress.com/2015/11/evaluations-that-make-a-difference-en\\_21sep15.pdf](https://evaluationstories.files.wordpress.com/2015/11/evaluations-that-make-a-difference-en_21sep15.pdf). The paper provides some examples of evaluations that have gone beyond learning and have actually led to improvements in peoples' lives. It The paper is also available from the Better Evaluation website, and is available in French



and Spanish as well as English. It was edited by Burt Perrin, Rochelle Zorzi, Pablo Rodriguez-Bilella, Scott Bayley, Serge Eric Yakeu and Soma De Silva.

The article by Guijt, (2010) provides an excellent overview of the learning versus accountability debate, and also provides in-depth, practical explanations of the different kinds of learning that M&E can contribute to. A version of the article can be found at [https://www.academia.edu/1452140/Accountability\\_and\\_Learning](https://www.academia.edu/1452140/Accountability_and_Learning).

Other relevant papers in the M&E Universe deal with 'Data Use', 'Learning', 'Accountability' and 'Learning-based M&E'. These are available by clicking on the links below.



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