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A journey of evaluation and impact measurement - accounts of setting up a monitoring and evaluation framework in a Romanian social economy organisation

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Reference: Opincaru, Irina Sinziana (2021). A journey of evaluation and impact measurement - accounts of setting up a monitoring and evaluation framework in a Romanian social economy organisation. Liège (Belgium) : CIRIEC International, Université de Liège.
<https://www.ciriec.uliege.be/wp-content/uploads/2021/10/WP2021-05.pdf>.
doi:10.25518/ciriec.wp202105.

This Version is available at:
<http://hdl.handle.net/11159/6433>

Kontakt/Contact

ZBW – Leibniz-Informationszentrum Wirtschaft/Leibniz Information Centre for Economics
Düsternbrooker Weg 120
24105 Kiel (Germany)
E-Mail: [rights\[at\]zbw.eu](mailto:rights[at]zbw.eu)
<https://www.zbw.eu/econis-archiv/>

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Working Paper

**A Journey of Evaluation and Impact Measurement –
Accounts of Setting up a Monitoring and Evaluation
Framework in a Romanian Social Economy Organisation**

Irina Sinziana OPINCARU

CIRIEC No. 2021/05

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a Romanian Social Economy Organisation***

Irina Sinziana Opincaru**

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* This is a contribution to the CIRIEC Working Group “Impact Measurement of the Social Economy”, under the coordination of M.J. Bouchard & Damien Rousselière, 2019-2020.

** PhD. Candidate, Doctoral School of Sociology, University of Bucharest, Romania (irina.opincaru@sas.unibuc.ro).

CIRIEC activities, publications and researches are realised with the support of the Walloon Region, the Walloon-Brussels Federation, the Belgian National Lottery and the University of Liège.

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Abstract

Setting up a framework for monitoring, evaluation and impact measurement can be a complex and elaborate task for an organisation in the social economy sector. This paper uses a case study approach to present the experience and journey in setting up a framework for monitoring and evaluation, with implications for assessing the impact of such an organisation - CONCORDIA Humanitarian Organisation in Romania. Building on the scholarly works on the evaluation of SE organisations, with a focus on theory-based evaluations, this paper aims to give accounts on these evaluation and impact assessment activities in practice. What approach and methodology were seen as the most suitable for measuring its social impact at organisational level, given the context and the specifics of its activities? How is monitoring and evaluation integrated in the current activities of the organisation? What challenges lay ahead in this process? The paper builds on CONCORDIA Romania's experience of conducting one of the first impact studies of a SE in Romania - for its social enterprise CONCORDIA Bakery - and on the organisation's recent strategy for institutionalising a monitoring and evaluation framework based on the Theory of Change at organisational level, in order to better understand its social and economic contribution.

Keywords: social impact; theory-based evaluation; theory of change; social enterprise; social economy

JEL Codes: A13; H43; L30; L31; O35

Introduction

Social economy organisations, with their great variability in legal forms and domains of activity are increasingly present in the lives of their communities, delivering services and products of general interest and bringing their contribution in addressing stringent economic or social issues (Bouchard, Bourque & Lévesque, 2001; Carman & Fredericks, 2010; Mertens & Marée, 2015). In doing so, they rely on mixes of public or private funding or procurement which have attached accountability and transparency obligations (Carman & Fredericks, 2010; Clifford, Markey & Malpani, 2013) towards their financiers, beneficiaries, or communities at large. Defourny and his collaborators include in their definition of the social economy “all economic activities conducted by enterprises, primarily co-operatives, associations and mutual benefit societies, whose ethics convey the following principles: 1) placing service to its members or to the community ahead of profit; 2) autonomous management; 3) a democratic decision-making process and 4) the primacy of people and work over capital in the distribution of revenues” (Defourny, Develtere & Fonteneau, 1999, p. 16).

Compared with the "social economy", the concept of "social enterprise" includes a narrower set of organisations, which, on the model of some companies, trade goods or services for the benefit of the community or certain groups (Lambrou & Petrescu, 2016). Social enterprises are, briefly put, businesses with a social purpose or “social businesses”. The Social Business Initiative of the European Commission (2011) emphasises in its definition the social enterprises’ pursuit of a “social impact” and its setting of “social objectives” as prerequisites of such an enterprise’s existence. Hence, “a social enterprise is an operator in the social economy whose main objective is to have a social impact rather than make a profit for their owners or shareholders. It operates by providing goods and services for the market in an entrepreneurial and innovative fashion and uses its profits primarily to achieve social objectives.” (Social Business Initiative COM (2011) 682, 2011, p. 2).

Consequently, the evaluation and impact assessment of these organisations – the conceptual and theoretical frameworks employed, the methods and tools used, the rationales behind each choice - raised more and more interest over the years (Salathé-Beaulieu, Bouchard & Mendell, 2019). At macro level, scholars, practitioners, decision and policy-makers are increasingly interested in collecting sound statistical data for assessing the impact and the value added by the social economy sector (Bouchard & Rousselière, 2015). In this endeavour, important challenges are brought about by the lack of data collected at national level that would portray the influence that these organisations have in tackling important

social and economic issues (Bouchard & Rousselière, 2015; Mertens & Marée, 2015; Uzea & Duguid, 2015). Given the scope and the limits of this paper, the matters of evaluating social economy organisations in aggregate or the matters related to the social economy statistics will not be discussed. However, it is worth mentioning that national policies and governmental directives on this subject can have implications in the decisions and actions taken at the organisational level, as reflected in the thematic literature (Liket, Rey-Garcia & Maas, 2014; Bouchard & Rousselière, 2015; Mertens & Marée, 2015; Greiling & Stötzer, 2015; Salathé-Beaulieu, Bouchard & Mendell, 2019).

Following the European trend, in recent years in Romania, one can also observe an increase in interest in public and academic debates regarding the organisations of the third sector and especially on "forgotten" concepts in the communist period, such as "social economy", "mutualism" or "reciprocity" (Lambriu, 2013, p. 13). The last available data on the Romanian social economy sector - for the year 2012 (Barna, 2014, p. 14), show that at the time there were 39.347 active social economy organisations, having assets of over 3 billion Euro, incomes of almost the same value (1.9% of the total national income) and employing over 130.000 individuals (1.9% of the total employable population). The real dimension of the sector and its employment capacity remains unmeasured ever since, partially due to a persisted conceptual confusion and a lack of reliable data (Borzaga et al., 2020).

However, social economy and social entrepreneurship continue to be seen in Romania as a means to increase employment opportunities for vulnerable groups, according to the National Strategy on Social Inclusion and Poverty Reduction 2015-2020 (Ministry of Labour and Social Protection, Romania, 2015). Moreover, SE organisations continue to enjoy a moderate level of recognition (Monzón & Chaves, 2018), but "have lost momentum" in regard to government support (Borzaga et al., 2020). In the last years, Romanian social economy organisations and social enterprises seem to have diversified their areas of intervention, engaging in pressing social issues such as outmigration or Roma inclusion (Borzaga et al., 2020).

This paper uses a case study approach to present the experience and journey in setting up the monitoring and evaluation framework of CONCORDIA Humanitarian Organisation, a social economy organisation in Romania which also runs two social enterprises – CONCORDIA Bakery and the Bread&Breakfast Hostel. The discussion is built on CONCORDIA's experience of conducting one of the first impact studies of a Romanian social enterprise (CONCORDIA Bakery) and on the organisation's recently established strategy for institutionalising a monitoring and evaluation framework based on the Theory of Change at

organisational level, in order to better understand its social and economic contribution. The paper aims to answer several questions. What approach and methodology were seen as the most suitable by CONCORDIA Romania for measuring its social impact, given the context and the specifics of its activities? How is monitoring and evaluation integrated in the current activities of the organisation? What challenges lay ahead in this process? This paper adds to the scholarly work on SE organisations' evaluation by giving accounts on how the Theory of Change approach in evaluation can be applied at organisational level in defining a comprehensive monitoring and evaluation framework applicable to all programs.

The information discussed and presented here was collected during the years 2017-2020 and is based on two sources: 1) the process of conducting the impact study of CONCORDIA Bakery – a first pilot activity for the development of a monitoring, evaluation and impact assessment framework based on the Theory of Change and 2) CONCORDIA Romania's recent strategy of developing at organisational level a comprehensive monitoring and evaluation framework based on the same approach. These main sources were supplemented with the study of various organisational documents and extensive formal and informal discussions with the top and middle management and the staff of CONCORDIA Romania. Although the organisation engages in several other evaluation activities - various documentation requested by the quality standards for social services, a periodical program review, the annual performance evaluation of the staff and periodical staff satisfaction surveys – this paper only addresses those monitoring and evaluation activities addressed to CONCORDIA Romania's programs, according to its newly developed strategy.

The first section of the paper presents aspects of evaluation and impact measurement for social economy organisations – purposes, objectives, challenges, value added, and various approaches used, as reflected in the literature, to place CONCORDIA in a larger context, followed by a detailed description of the theory-based evaluation approach, with a focus on the Theory of Change, an approach preferred by CONCORDIA at both national and international levels. The core sections of the paper give accounts on CONCORDIA Romania's experience and practice of evaluation and impact assessment by addressing two main subjects: 1) the approach and methods used for measuring the social and economic impact of CONCORDIA Bakery and 2) building on this pilot experience, the development of CONCORDIA Romania's strategy for monitoring and evaluation – its framework, methods, expected results and perceived challenges. The final section seeks the answer to the proposed questions with some reflections on the more general implications of CONCORDIA's case.

The evaluation and impact assessment of the social economy organisations

All over the world social economy organisations stand at the crossroads between the public and the private sector, delivering services and goods of public interest (that sometimes the state or the market cannot provide), sometimes using mainstream enterprise modes of activity, but with limited interest on the profits obtained and resorting to a mix of funding sources to ensure their means of operation. Their evaluation and impact assessment needs to be discussed in this complex context, where requests for accountability, transparency and proofs of performance come from various directions, but with little adaptation of indicators, methods and process to their specific (Salathé-Beaulieu, Bouchard & Mendell, 2019).

SE organisations are also increasingly interested in having proper measurements and evaluations of their social impact, since it stands at the core of their existence and activities (Salathé-Beaulieu, Bouchard & Mendell, 2019; Clifford, Markey & Malpani, 2013; GECES, 2014). Measuring the social impact of a SE organisation involves more than measuring the mere observance of stated objectives, but a thorough exploration of its role in achieving certain social changes over time for the beneficiaries of the organisation, their families and communities at large (Salathé-Beaulieu, Bouchard & Mendell, 2019; Clifford, Markey & Malpani, 2013).

As diverse as SE organisations and their funders and suppliers are, so are the motivations behind the decision to commit or request evaluations or impact assessments. From the funders' side, either public or private entities or even the organisations' clients or beneficiaries, evaluation is important because it allows tackling potential issues of monitoring and supervision for the efficient spending of the funds and speaks for the organisations' trustworthiness and effectiveness (Carman, 2011; Salathé-Beaulieu, Bouchard & Mendell, 2019; Greiling & Stötzer, 2015). From the SE organisations' side, motivations are more complex and diverse and include: the need to fully comply with the funders' requirements for monitoring and evaluation of the programs or projects they funded (Carman, 2011), an internal need to assess their own efficiency and effectiveness (Salathé-Beaulieu, Bouchard & Mendell, 2019); a need to be able to clearly present the results and impacts of their activity towards funders and the general public, given increasing constraints regarding scarce funding sources and increased competition (Clifford, Markey & Malpani, 2013) and last but not least, the need to conform to the growing trend of engaging in evaluation and impact measurement (Clifford, Markey & Malpani, 2013).

Engaging in evaluations and impact assessments also brings important advantages for an organisation, among which: increased accountability, improved decision-making processes based on sound data and information, better strategic plans, better-informed fundraising programs and stronger relationships and collaborations with funders, donors and other similar organisations (Carman, 2011; Greiling & Stötzer, 2015; Liket, Rey-Garcia & Maas, 2014). Evaluation purposes can vary greatly, from aims of improved internal management and control to fulfilling a need for information, to celebrate success, motivate staff or promote the organisation (Liket, Rey-Garcia & Maas, 2014).

The diversity, complexity and multitude of practices characteristic to the social economy organisations trigger specific challenges for the implementation of evaluation or impact assessment processes, especially when it comes to incorporating both their social and economic objectives (Bouchard, Bourque & Lévesque, 2001). These challenges include, to name just a few: finding proper methods, tools and indicators, juggling with funders' requirements and the organisations' own needs or ensuring the proper internal capacity for the process (Carman & Fredericks, 2010; Salathé-Beaulieu, Bouchard & Mendell, 2019).

As various studies and initiatives have suggested, the identification of a unitary evaluation framework that would incorporate the great variability in concept and practice of social economy organisations, accounting for the multitude of factors that influence their operations, has proven to be a difficult task (Liket, Rey-Garcia & Maas, 2014; Salathé-Beaulieu, Bouchard & Mendell, 2019; Bouchard & Rousselière, 2015; Bouchard, Bourque & Lévesque, 2001; Vo & Christie, 2018). However, several tools and methods have been successfully applied to SE organisations, in various forms, such as the social accounting approach and its variations of social auditing or the social return of investment (Mook, Richmond & Quarter, 2003; Nicholls, 2018) and a rich collection of approaches, methodologies and tools for social impact measurement (Clifford, Markey & Malpani, 2013; Vo & Christie, 2018; OECD/DAC, 2019; Salathé-Beaulieu, Bouchard & Mendell, 2019), including the European Commission's Expert Group on Social Enterprise (GECES) comprehensive methodology of social impact measurement for social enterprises (GECES, 2014). In this rich context of methodologies and tools, the theory of change (ToC) stands out as an efficient approach to evaluation and impact measurement, appreciated equally by organisations and funders (Clifford, Markey & Malpani, 2013; Funnell & Rogers, 2011), especially for those interventions or programs that target social change (Salathé-Beaulieu, Bouchard & Mendell, 2019; Vogel, 2012; White, 2009).

The Theory of Change approach

The theory of change (ToC) approach appeared as a result of the criticism of the “log-frame” or “program logic model” tools, widely used in the planning, management and evaluation of interventions or programs (Salathé-Beaulieu, Bouchard & Mendell, 2019; Stein & Valters, 2012; Vogel, 2012). These initial models were thought to be too simplistic or linear and did not account for the external environment that can influence an intervention or for matters of innovation and unintended results (Salathé-Beaulieu, Bouchard & Mendell, 2019). As a concept, the “theory of change” was popularized by Carol Weiss who made the valuable observation that some programs’ evaluations are hampered by the lack of properly articulated “theories” to support them, that would in turn articulate the assumptions on which the programs are based and the steps that connect the inputs, activities, outputs, outcomes and impact (Anderson, 2004). A diversity of terms and concepts can be used to define the same tool and process – theory of change, program theory, logic model, results chain, outcome pathways etc. (Stein & Valters, 2012; Harries, Hodgson & Noble, 2014; Mayne, 2015).

The theory of change has multiple definitions that have as a common ground the existence of a set of implicit or explicit assumptions that stand at the core of the intervention and explain how and why the intervention will obtain its intended results and impacts – the causal chain of the program and the conditions in the environment necessary for the change to happen (Anderson, 2004; White, 2009; Chen, 2012; Sharpe, 2011; Stein & Valters, 2012; Harries, Hodgson & Noble, 2014; Vogel, 2012). An important aspect of conceiving a theory of change is that it needs to be a participatory process, where stakeholders, staff, managers and other targeted groups are involved in the identification of assumptions and preconditions so that all relevant perspectives and needs are taken into account (Taplin & Clark, 2012).

Although with many variations, the process of defining a Theory of Change has five basic components, as reflected in the rich literature on the subject (Anderson, 2004; White, 2009; Sharpe, 2011; Vogel, 2012; Taplin & Clark, 2012; Stein & Valters, 2012; Harries, Hodgson & Noble, 2014; Mayne, 2015). The first step in creating a Theory of Change is defining the long-term impact of the program, the major social change that is expected as a result. In a second phase, the outcomes framework (also named pathways of change) is defined in a process of backward mapping – from impact to medium-term outcomes and outputs. This is the core of the theory of change which, in turn, is supported by a series of assumptions and preconditions necessary and sufficient for the change to take place as a result of the program. Assumptions have a crucial role

in any Theory of Change since they help the program team and stakeholders to gain an in-depth understanding of the context in which the program intervenes. Other components are the activities or the interventions that bring about the outcomes and outputs. Finally, a series of indicators are set for every level of the theory of change to define how much change and for who is needed so that the program will be considered a success. From the perspective of the ToC as a tool, this can be either a schema that reflects the connections between inputs, activities, outputs, outcomes and impact and their related assumptions or a more detailed written narrative that explains all these connections. Usually, organisations use both representations with different purposes.

Theory of change finds its utility in many areas and at different levels within an organisation: it can be designed at the macro-level, for the whole organisation, as in CONCORDIA's case (an approach less used) or at program-level to determine the logic and causal chain of a specific intervention, which is the most popular approach (Vogel, 2012). In terms of time, it can be developed before a program starts its operations to better plan the activities or after implementation to facilitate monitoring and evaluation (Anderson, 2004; Sharpe, 2011; Taplin & Clark, 2012; Stein & Valters, 2012; Mayne, 2015; Vogel, 2012). An important advantage of this approach, or how some authors (Vogel, 2012; Stein & Valters, 2012) name it – the “theory of change thinking” – is that it feeds directly the processes of organisational learning, by 1) identifying necessary conditions for better strategic planning, 2) providing relevant indicators for monitoring and evaluation at every stage or 3) by explaining why interventions work or not and where improvements needed to be made, instead of simply observing success or lack of it (Sharpe, 2011; Taplin & Clark, 2012; Harries, Hodgson & Noble, 2014).

CONCORDIA Romania's Social Business Model and evaluation approach

CONCORDIA Humanitarian Organisation in Romania is a non-profit, non-governmental, independent organisation, affiliated at the international level with other CONCORDIA organisations in Austria, Bulgaria, the Republic of Moldova, Kosovo and Germany, whose mission is to support families in difficulty and the integration or reintegration of children, young people and adults at family, school, and professional levels, for an autonomous and responsible life. Since its establishment in 1991, CONCORDIA varied its range of services according to the profile and needs of its beneficiaries, from services of placement and shelter centres for street children, to projects aimed at developing independent living skills, vocational education and job coaching, culminating in the establishment of social enterprises meant to directly support the integration of young beneficiaries into the labour market.

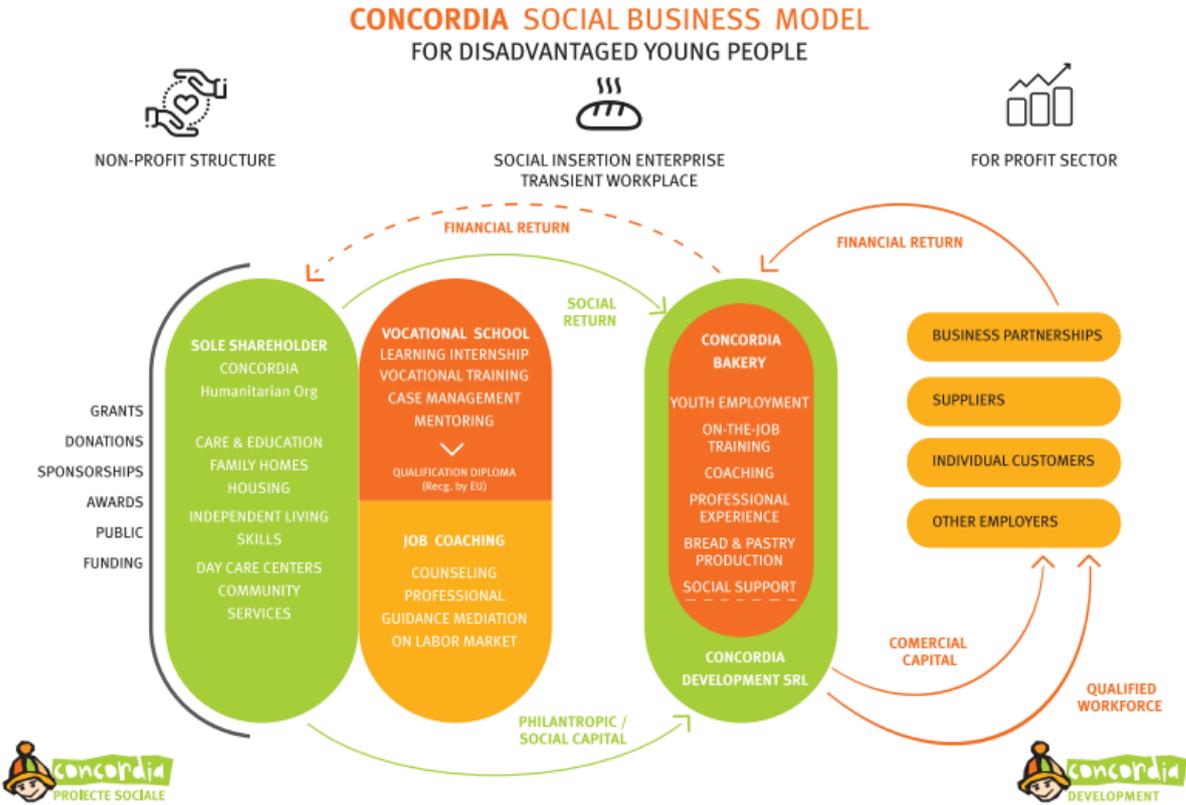
CONCORDIA Romania started to develop its social businesses - a bakery, a hostel and a coffee shop (now closed due to the hardships of the COVID19 pandemic) - after building its reputation as a social service provider for children, youth, families and adults in greatest need. Social businesses in CONCORDIA are considered an effective strategic direction for the fulfilment of the organisation's social aims. This decision was also driven by the need to look for alternative funding sources to provide the necessary resources in a context of very fragile fundraising possibilities for NGOs (Opincaru & Crangasu, 2019). In 2006, CONCORDIA Romania established a trading company – SC CONCORDIA Development SRL – to facilitate the construction of its headquarters and later decided to conduct its first social business (CONCORDIA Bakery) through this enterprise. The other two initiatives, established in 2017 (the hostel and the coffee shop) were registered as an economic activity of the organisation.

Figure 1 below reflects CONCORDIA Romania's business model, as it was defined with CONCORDIA Bakery as a central business (Opincaru & Crangasu, 2019). This model is however also applicable to the other social business still in operation - the Bread&Breakfast Hostel. CONCORDIA's social businesses follow the organisation's mission, aiming to help the vulnerable young people they employ to become independent, by offering them vocational and on-the-job training and increasing their employability through developing their psycho-social skills related to employment. Obtaining profit is a secondary objective of the two businesses, even though some reinvesting of the surplus is foreseen if they become financially productive.

CONCORDIA Romania's social business model involves three inter-related branches: 1) the non-profit, social services programs ensemble, 2) the social enterprises, with a nice-to-have profit component and 3) the market or the for-profit sector with which the enterprises interact for purposes of trade, supply, and partnerships and also by providing workforce. The three branches are deeply connected. The non-profit structure is the one that maintains valuable relationships with donors and funders, also directing resources towards the social businesses. At the same time, it supports them with some of the necessary staff and specialized functions (marketing activities, financial management, strategic planning etc.) and provides certain social services (e.g. housing, job coaching etc.) to their employees. The social businesses offer transient workplaces to the young people in need (graduates of the Vocational School or beneficiaries of the job coaching services), preparing them to perform in a job on the free market by offering on-the-job training in real working conditions, social and emotional guidance and support and if needed, support in finalising their studies. Finally, the market (or the for-profit sector) is made of the

social businesses’ partners, suppliers, clients and other employers that take over the former CONCORDIA employees.

Figure 1. CONCORDIA Romania’s social business model



Source: Impact Study CONCORDIA Bakery, Romania (Opincaru & Crangasu, 2019, p. 12).

This model of activity of the social enterprises is based on CONCORDIA’s concept of doing social business, defined in 2017 by an international team with contributors from all CONCORDIA countries and endorsed by the Competence Centre for Non-profit Organisations and Social Entrepreneurship at the Wien University of Economics and Business. In a nutshell, CONCORDIA’s social enterprises must give priority to the fulfilment of the social mission in all and every decision and activity and should try to have a minimum sustainability rate of 50%. Moreover, if possible, stakeholders’ and beneficiaries’ involvement in the governance and decision-making process would be nice-to-have, as well as a limited distribution of the profit. The concept includes also detailed principles of operation, in line with the social economy principles, regarding the human resources (employment, payment, conflicts & firing), financial management and funding (from sustainability to alternative funding sources), ethical aspects (non-discrimination, transparent governance etc.) and clear indicators for assessing the impact and the success of the intervention.

Over the years, CONCORDIA became increasingly interested to conduct efficient processes of monitoring, evaluation and impact assessment of its programs and projects at all levels. Starting in 2015, at international level, CONCORDIA has set important steps towards an organisational development process, which comprised the update and implementation of various programmatic documents, methodologies and tools, including core policies (e.g. Child Protection Policy) and the development of a coherent Planning, Monitoring & Evaluation (M&E) and Quality Management Framework for all CONCORDIA countries. One of the central goals within CONCORDIA's programmatic M&E Framework is to assess the contribution to social change within its programmes.

Piloting the Theory of Change approach for impact assessment. The impact study of CONCORDIA Bakery in Romania

The development of the impact assessment framework based on the Theory of Change in CONCORDIA Romania was piloted in 2018 when two independent experts conducted an impact study on its oldest social economy project – CONCORDIA Bakery, for the period 2011-2017 (Opincaru & Crangasu, 2019). The process was deemed a success and the results of the evaluation were extensively used both internally - in improving the activity of the Bakery and the connected services, and externally – in the communication, fundraising and advocacy initiatives of CONCORDIA in general. This section presents the evaluation framework and methods used for the study.

A first step in developing the impact study was to retroactively define the Theory of Change, through a participative approach that involved key persons from the top and middle management of CONCORDIA Bakery and CONCORDIA Romania: the general director and the production director of the Bakery, the two executive directors of the organisation - one in the area of projects and programs and the other in the area of communication and fundraising, the development director and the advocacy director of the organisation and the projects' coordinator for Bucharest area.

The core sections of the Theory of Change were developed during two half-day facilitated meetings where the CONCORDIA team mentioned above and the external experts formulated the working hypotheses and assumptions, the pathways of change, long term outcomes, outputs, and indicators of success. After each meeting, the experts organised in a document all the input and information discussed and agreed upon by the team. This document was eventually validated by the staff and became the narrative version of the Theory of Change for CONCORDIA Bakery. Validation also included interviews with two of the Bakery's former administrators that were able to offer

more detailed background information on the enterprise's initial purposes and logic of action.

A thorough desk research carried out by the external experts and a stakeholders' analysis conducted by the CONCORDIA team supplemented the process. For the stakeholders' analysis, the experts developed a template that listed the names of all the Bakery's relevant stakeholders from 2011 to 2017, which were grouped into the following categories: beneficiaries, employees, donors/funders/supporters, customers, raw material suppliers, competition on the market, central and local authorities, other NGOs. In each category, the first three most relevant stakeholders for CONCORDIA Bakery were nominated and an in-depth analysis was carried out according to the following criteria: short description & contact, influence (how much influence do they have on the Bakery), impact (how much does CONCORDIA Bakery impact them), contribution (how the stakeholder contributes to the Bakery), importance and strategies for engaging each stakeholder.

In short, the resulting Theory of Change for CONCORDIA Bakery envisioned the successful socio-professional integration on the free labour market of the graduates of the Bakery Class of CONCORDIA Vocational School, by offering them short-term employment in a sustainable social enterprise. Three pathways of change were identified as leading to this impact: 1) Professional qualification - targeting the obtaining by the employees-beneficiaries of all the professional skills and abilities necessary on the free market; 2) Psychosocial skills related to employment - focused on the development of adequate psychosocial skills to cope in a workplace on the free market and 3) Capacity building & financial sustainability of the social enterprise - targeting the business's sustainability and competitiveness on the market. The assumptions on which the ToC was based included the willingness of the young people employed to obtain a job in the bakery and pastry industry on the free market, their needs for emotional and social guidance to adapt more quickly to a workplace and the lack of employers willing to enrol inexperienced bakers and offer them support for adaptation. From the commercial perspective, it was assumed that such a business would find clients interested in its products, which are willing to pay a higher price for high-quality bread and pastry and that the enterprise has the means to meet all its contractual obligations in an enabling and supportive policy environment.

Once the Theory of Change's assumptions, outcomes, impact and, most importantly, indicators were agreed upon and validated, the external experts started the process of assessing CONCORDIA Bakery's impact, carried out for the duration of two months. The evaluation had a strong exploratory component for two main reasons. Firstly, benchmark indicators or minimum success indicators

weren't previously defined clearly by the organisation during strategic planning or through a comprehensive business plan. Thus, the team of experts extracted information from various sources and proposed a set of indicators circulated in various documents of the Bakery, but which were never organized in a comprehensive manner (e.g. the indicators of the social business concept mentioned before or several funding applications). Secondly, this was the first evaluation process for both the enterprise and the organisation and its flexibility was meant to emphasise a learning-by-doing perspective, to facilitate the formulation of several relevant conclusions and lessons learned for further development and replication of the process.

The specific objectives for the impact assessment were pre-defined by CONCORDIA at the very beginning of the study. First, the study aimed to show insights into the main intended and unintended impacts achieved by CONCORDIA Bakery in relation to its employees-beneficiaries, employees, donors, investors, shareholder and other stakeholders. A second objective was to identify what makes CONCORDIA Bakery work (or not work) and how it might be replicated, improved, adapted or up-scaled elsewhere. Thirdly, the study was meant to explore and analyse the changes in the external environment of CONCORDIA Bakery that have influenced its results and impact over time. A final objective was a learning one - to help set realistic future objectives and support the development of meaningful indicators to track the performance of CONCORDIA Bakery. Given these objectives, an evaluation based on the theory of change approach proved to be the most suitable.

The study involved a mix of qualitative and quantitative methods, which included: documents analysis, in-depth interviews with relevant stakeholders and participative observation. The impact assessment equally targeted the staff of CONCORDIA Bakery (support employees and employees-beneficiaries), CONCORDIA's top and middle management – current and former, the main corporate clients, the most important donors and funders and two similar social bakeries in Bucharest, to gain a comparative perspective with the market. The data collected was analysed by reference to the defined indicators in the Theory of Change and, if the case, their minimum defined value. Furthermore, all data was analysed and filtered in a reflective manner, in order to identify all causal relations between the different events and situations.

At the time of the study, data and information related to CONCORDIA Bakery was relatively brief, with a series of very important facts and figures being constantly collected. However, CONCORDIA made available several types of documents to inform the Theory of Change and the impact assessment process: legal documents concerning the set-up and functioning of structures and

processes, human resource documentation (job descriptions, employees' evaluation procedures), detailed information for a comparison group of students of the Vocational School, economic and financial data (including annual official reports and clients' lists), planning and organisation documents, funding applications and reports, other regulations. Moreover, the information on the financial situation of the Bakery was based on in-depth analyses of various documents such as: the customers' database from 2012 to 2017, the sales strategy, revenues and expenditures reports and several marketing tools (catalogue of products, website, newsletters etc.).

The additional information required to carry out the impact assessment was collected through interviews from relevant stakeholders including former and current employees-beneficiaries, the Bakery's supervisors and managers (the general director, the senior baker and the production manager), CONCORDIA's national and international top management, funders and donors, as well as clients and similar enterprises active on the market. The interviews with relevant individuals in each category were conducted using differentiated semi-structured guides, to properly capture their unique perspective. CONCORDIA facilitated the access to the various stakeholders involved. In regard to the former employees-beneficiaries, a group that posed some challenges to contact and identify, the external experts resorted to snowball sampling, in order to ensure the most efficient outreach to all individuals that could provide relevant information.

To gain a better understanding of the enterprise, its staff and activities, the evaluation team also visited CONCORDIA Bakery during one regular working day to observe both the operational aspects of the production flow (e. g. the division of labour, managing production phases, labour hygiene, employee autonomy, efficiency etc.) and the interaction between employees (staff, beneficiaries), including the workplace environment, discipline, attitudes of employees and supervisors. Observation sheets were filled out to ensure proper recording of the data.

The impact assessment of CONCORDIA Bakery was an interesting and fruitful process that generated many valuable conclusions based on sound data about the enterprise and its drivers of success. The process also created a core of lessons learned that were further analysed and applied in subsequent activities of both CONCORDIA Bakery and CONCORDIA Romania at large, as the next section will detail. Some of these conclusions are worth discussing here, as challenges and advantages of using the Theory of Change approach.

A first point to make is concerning the employees-beneficiaries of CONCORDIA Bakery, the most important stakeholders of the enterprise, whose training and qualification, employment and general wellbeing stand at the basis of the social business's every decision and action. In the first phase of the impact study, little or no difficulties were foreseen for contacting the former employees. However, the Bakery had only a limited list of contacts available, with mostly the Facebook accounts of the individuals. Most of the initial conversations - the explaining of the purpose of the contact "out of the blue", the role of the evaluator and her relationship with CONCORDIA etc. - took place through the messenger app, a fact which created an environment of mistrust and a reason to decline the invitation in some cases. Moreover, when an interview was possible, the task proved to be difficult at times, since former employees-beneficiaries come from difficult backgrounds and have limited expression capabilities and low levels of understanding. Disregarding these difficulties, applying the Theory of Change approach for assessing the impact of CONCORDIA Bakery could not have been carried out without a thorough analysis of the employees-beneficiaries' perspective, an advantage that other evaluation approaches might not have.

Given CONCORDIA's social business model and its inter-related branches that are in a continuous transfer of resources, staff and services, the impact assessment was hard to be kept focused on just one single program - CONCORDIA Bakery. Even though the initially defined Theory of Change only covered the specific activities, outcomes and impacts of the Bakery, the impact assessment process revealed that a separation of the social enterprise's impact from that of its mother-organisation was hard or even impossible to make. Both the evaluators and the team decided not to force any unnatural separation for the time being, but the situation was acknowledged and its effects used in the following similar processes.

Another important observation comes in regard to the time resources invested in conducting the study. The entire process of retroactively defining the Theory of Change and then supporting the impact assessment activities, which stretched for a period of over 6 months, required extensive time resources from employees that already had busy schedules with their own management responsibilities. The top and middle managers of both the Bakery and the organisation were actively involved in every step of the process, validated information, supported data collection and provided valuable insights. Their involvement, although challenging, was paramount for successfully carrying out the impact assessment and for the further implementation of the recommendations and lessons learned.

From a wider perspective, the impact assessment process and the resulting study were aimed to contribute to the internal learning and reflection at national and international levels and to generate concrete change results. The conclusions of the study, the resulting recommendations and the lessons learned with this occasion were used by both CONCORDIA Romania and CONCORDIA Bakery to improve the external communication with its stakeholders, to increase the internal efficiency and effectiveness of the programs implemented and to increase the support for the financial sustainability of the social enterprise. Using the Theory of Change approach helped CONCORDIA to better understand and communicate the role of its social businesses as part of its main interventions.

Integrating the experience – CONCORDIA Romania’s Monitoring & Evaluation framework

At both national and international levels, CONCORDIA chose the Theory of Change approach for monitoring and evaluation, to be in line with the wider approach on results-based planning and management and to gain a better understanding of the strengths, weaknesses and areas for improvement for its specific programs. For CONCORDIA Romania, the impact study of the Bakery was a ‘testing ground’ for developing and piloting various instruments and possible methodologies for assessing the social changes triggered by its programs.

Building on the initial Theory of Change for CONCORDIA Bakery, in 2020 the tool was revised, adapted and extended in order to also integrate the other two social businesses (the Bread & Breakfast Hostel and the Bakery with Stories Coffee Shop – now closed due to the COVID19 pandemic) and it thus became the Theory of Change for Social Businesses in CONCORDIA Romania. The next step, currently in progress, is to develop integrated monitoring and evaluation tools to be applied for both social businesses. Starting in the fall of 2020, a second impact assessment process was initiated, also based on the Theory of Change, to demonstrate the effects and impact – the contribution to social change – of the two Day Care Centres managed by CONCORDIA in Ploiesti, Prahova County.

The programs’ monitoring and evaluation framework based on the Theory of Change for CONCORDIA Romania is part of the organisation’s wider Quality Management strategy for the period 2021-2024. Quality Management is a cross-cutting activity and its implementing framework builds on the three strategic directions of CONCORDIA Romania (programs & advocacy, growth & development and organisational capacity development), contributing directly to the Organisational Capacity Development goal to make CONCORDIA Romania organisation fit for improving the professionalization and quality of its services.

Overall, the Quality Management framework for CONCORDIA Romania involves several major activities: the development, monitoring and updating the procedures for all programs and support departments, in line with the new social service standards and changes in legislation; monitoring the implementation of the national organisational strategy 2021-2024; the development of the monitoring and evaluation framework of the programs, based on the Theory of Change; ensuring the compliance of the national QM framework with the international framework and processes and developing of a research agenda for CONCORDIA Romania, based on current experience and data collected. This section of the paper will focus on the third set of activities – the M&E framework – and describes the extensive process planned for building up and institutionalizing theory-based evaluation approaches within CONCORDIA Romania.

Several specific objectives were identified for the development of the Quality Management framework in general and the monitoring and evaluation framework in particular. First, CONCORDIA Romania aims to develop a tailored and coherent procedural framework for both programs and support departments to ensure consistent, predictable and high-quality services. To this end, the organisation aims to set realistic objectives and support the development of meaningful performance indicators to track progress, and to identify in an efficient and timely manner the elements that need improvement. Moreover, developing a sound M&E framework is aimed to contribute to internal learning processes and reflection to continuously improve the quality of the services offered. Lastly, the strategy aims to contribute to the evidence-based decision making processes at the program, national and international level.

Given the complexity of the Quality Management tasks and objectives proposed, CONCORDIA Romania distinguished two successive periods of two years for establishing a coherent M&E framework – the first for development and testing and the second for stabilisation and institutionalisation. During the development and testing phase (2021-2022) the organisation aims to develop and pilot the Theory of Change for all CONCORDIA Romania's programs, including monitoring tools and instruments, data collection processes and possible data uses, based on the experience of developing the Theory of Change and the impact study of CONCORDIA Bakery. It is a time of development, implementation, testing, adjusting and learning from direct experience.

In the stabilisation and institutionalisation phase (2023-2024), the organisation aims to continue the implementation and testing of the various procedures and processes, with an emphasis on stabilizing and conducting those processes

that lead to the institutionalization of the monitoring and evaluation framework - a natural flow of the annual organisation, the institutionalization of the “theory of change thinking” (Vogel, 2012; Stein & Valters, 2012) regular reporting, acceptance and internalization of a culture of constant monitoring and evaluation. During this time, CONCORDIA Romania will focus even more on the integration of internal learning and evidence-based decision-making processes, based on the data collected.

The development of the Theory of Change for each program of CONCORDIA Romania will use extensively the conclusions and lessons learned during the piloting of the process for CONCORDIA Bakery. Thus, the new initiatives will have a strong participative approach, involving all the relevant staff for each program, to ensure the highest possible adherence of the management and the program team to the defined pathways and outcomes. The main steps of the process, as proposed in this initial stage, are detailed below. During the development and testing phase these steps may be changed, rearranged or merged, depending on the actual unfolding of the process. The steps are not necessarily listed chronologically.

The main steps for developing a Monitoring & Evaluation framework for CONCORDIA Romania’s programs follow closely the methodology employed for the Bakery’s impact study and incorporate the conclusions of that process. Thus, CONCORDIA Romania’s team is fully aware of the process, the time resources it foresees and the involvement necessary from their side as programs’ staff or top and middle managers. Moreover, the strategy takes into account the advantages of getting the support of an external expert for facilitating the whole process, but this can raise financial issues since funding sources are scarce and this kind of activity is rarely a priority for donors or sponsors.

Discussion and conclusions

This paper built on CONCORDIA’s experience of conducting one of the first impact studies of a social enterprise in Romania (for CONCORDIA Bakery) and on the organisation’s recently established strategy for institutionalising a monitoring and evaluation framework in order to better understand its social and economic contribution. This last section will present and discuss the answer to the three questions posed in the introductory section regarding the approach and methodology that was found the most suitable by CONCORDIA for measuring its social impact, given the context and the specifics of its activities, the integration of this process in the current activities of the organisation and the challenges that lay ahead.

Given the organisation's increased interest in assessing its contribution to social change, at both national and international levels, CONCORDIA found the Theory of Change approach the most suitable for this aim. This choice was motivated both internally and externally.

Internally, CONCORDIA aimed to be in line with the wider approach on results-based planning and management and thus, to gain a better understanding of the strengths, weaknesses and areas for improvement for its specific programs. Moreover, using the Theory of Change approach has the advantage of encouraging a better understanding and, consequently, better external communication of the role, results, success mechanisms and impact of its main interventions.

These observations are also supported by other studies on this subject. For example, Chen (2012) and White (2009) suggest that using the theory of change for evaluation purposes doesn't limit the range of questions to be answered to whether the intervention is successful or not, but it also seeks to identify in which way and why it works or not. The theory-based evaluations allow organisations and evaluators to identify "preconditions, pathways, and interventions necessary for an initiative's success" (Kickul & Lyons, 2016, p. 95). Moreover, this approach enables the identification of both whether the activities undertaken are leading to the envisioned impact and if there is another way to do the job (Kickul & Lyons, 2016) and also enables the identification of the potential risks that can arise by bringing into attention the underlying assumptions of every pathway considered (Bacq, 2017).

As a result of conducting the impact study of CONCORDIA Bakery, the organisation was able to draw important conclusions on the drivers of the enterprise's success and the factors that supported or limited its impact and how were these influenced by changes in the external environment. The Theory of Change approach had the advantage of revealing the synergy between CONCORDIA's interventions with similar or related objectives (like in the case of CONCORDIA Bakery, CONCORDIA Vocational School and the social services) as a major driver of the organisation's success. On the down side, the approach revealed how the difficult context of the national job market can jeopardize the organisations' efforts to increase the professionalization and employability of the young people it supports – even though extensive resources are invested in their formation as bakers, the market doesn't offer advantageous jobs in this specific area and the young people eventually chose alternative careers.

Social economy organisations can face many challenges in doing evaluations, triggered by factors regarding the external requirements that they need

to follow, the approaches and methods they have at hand or their own internal capacity to conduct such processes (Carman & Fredericks, 2010). Scholarly work on this subject suggests that SE organisations experience great pressure to engage in evaluation activities to demonstrate their efficiency and results, sometimes at the expense of their regular activities and projects (Greiling & Stötzer, 2015; Liket, Rey-Garcia & Maas, 2014; Carman, 2011; Salathé-Beaulieu, Bouchard & Mendell, 2019). Similar challenges also arise in using the Theory of Change for evaluation purposes, from which the most important are: identifying the necessary resources of time for a participatory design of the ToC, identifying or obtaining the necessary expertise needed to facilitate a ToC process (either internally or by hiring an external expert); ensuring the engagement and support of both top and middle managers and the program's staff and a range of issues regarding data availability and data analysis (Anderson, 2004; Stein & Valters, 2012; Vogel, 2012).

The difficulty of committing the time and staff resources needed to develop and implement monitoring, evaluation and impact assessment processes is an aspect strongly experienced by CONCORDIA Romania. Developing the Theory of Change and its respective M&E tools requires extensive participation from all the relevant employees for each program on top of their current responsibilities, to ensure the highest possible adherence of the management and the program team to the defined pathways and outcomes. After conducting the impact study, CONCORDIA team agreed that “a few more hours and few more thoughts” (Opincaru & Crangasu, 2019, p. 31) would have been a great addition to the process. At first, the process may seem a bit too theoretical and requires maybe a bit too much reflection and critical thinking from a team strongly involved in the grass-roots activities of the organisation, always dealing hands-on with the matters in question and not having the time to reflect abstractly to their integration in a change pathway. Additionally, the motivation of the staff can also be affected by the fact that the Theory of Change as a tool may seem redundant at times, doubling other management tools such as the strategic or operational plans, which face the risk of becoming “just another paper” that is seldom used.

Finally, some challenges appear regarding the more general accountability and transparency principles required by the public and stakeholders from social economy organisations like CONCORDIA Romania. To be credible dialogue partners in formulating public policies and to persuade why change is needed, NGOs and social enterprises need to assess their impact. They allocate time and resources to assess their contribution to social change, and they need to have monitoring and evaluation tools and performance indicators in place to measure their progress. The relationship between the organisations and their

stakeholders, mainly the funders and donors, is paramount in this respect, as several studies also report (Greiling & Stötzer, 2015; Liket, Rey-Garcia & Maas, 2014). CONCORDIA actively promotes the need for evaluation and impact assessment at both national and international levels, advising funders to acknowledge the importance of this process by providing dedicated lines of funding that could cover all the expenses needed for a successful implementation.

Given all these conclusions and challenges, the monitoring, evaluation and impact assessment processes and results directly feed the decision-making processes of CONCORDIA and are of utmost importance for the quality of the organisation's services. Thus, the M&E framework based on the Theory of Change is included in the wider Quality Management strategy. Quality Management is a cross-cutting activity and its implementing framework builds further on the three strategic directions of CONCORDIA Romania (programs & advocacy, growth & development and organisational capacity development), contributing to the Organisational Capacity Development goal to make CONCORDIA Romania organisation fit for improving the professionalization and quality of its services.

CONCORDIA's journey to monitor, evaluate and assess its impact and contribution to social change in the 30 years of providing social services for those most in need is still at the beginning. Developing a monitoring and evaluation framework that integrates a wide range of social services and programs is an ambitious task, unique or at least one of the very few in the Romanian social economy sector. The growing interest for evaluation from donors, funders, organisations and public bodies might lead to the decision to start similar processes in other Romanian organisations that may find useful CONCORDIA's journey presented in this paper. Moreover, evaluators, practitioners and scholars working on the subject of evaluation and impact assessment could draw valuable conclusions from CONCORDIA's experience. The paper adds to the scholarly work on SE organisations' evaluation by giving accounts on how the Theory of Change approach in evaluation can be applied at organisational level in defining a comprehensive monitoring and evaluation framework applicable to all programs.

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Table 1. The main steps for developing a Monitoring & Evaluation framework for CONCORIA Romania's programs

| Activity | Description | Involved staff |
|--|--|---|
| Desk research | In-depth desk research of relevant documents , both internal (program documents, archive, projects, reports, statistics etc.) and external (academic papers, other reports on the subject, context analysis, secondary statistical analysis etc.). | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if is funding available) |
| Preliminary interviews | <p>Identification of key-informants and conduction of preliminary interviews to inform in more detail the program's strategy, objectives and plans.</p> <p>Each interview will be guided by a semi-structured list of questions, set up depending on the information identified as missing in the first phase.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ Former employees ✓ Beneficiaries ✓ External experts (if funding is available) |
| Stakeholders' analysis | <p>The program team will receive a matrix template where they will be invited to list the names of all relevant and interested parties, grouped on the relevant categories (e. g. beneficiaries, employees, donors / financiers / supporters, suppliers, competitors / other providers of similar services, other NGOs etc.).</p> <p>Further, an in-depth analysis will be conducted on the most relevant ones in each category, according to the following criteria: short description & contact, influence (how much influence do they have on the program), impact (how much does the program impact them), contribution (how the stakeholder contributes to the program), importance and strategies for engaging the stakeholder.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if funding is available) |
| Facilitated workshops for developing the Theory of Change | Organisation of 2 to 4 facilitated workshops with relevant team members (including national management, support staff etc.) for the development of the Theory of Change . During these workshops the group will formulate working hypotheses, assumptions, and pathways of change, long term outcomes, outputs, and indicators of success. | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ Beneficiaries ✓ External experts (if funding is available) |
| First draft of the Theory of Change | Conception of the first draft of the Theory of Change (by the QM Manager or the external evaluators), based on the information gathered and discussed during the facilitated workshops. Circulation of the document inside the organisation and integration of feedback. If needed, more follow-up meetings or workshops can be organised. | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if funding is available) |

| | | |
|---|--|---|
| <p>Facilitated workshops for M&E instruments</p> | <p>Organisation of 2 to 4 facilitated workshops with relevant team members (including national management, support staff etc.) for the development of the monitoring and evaluation framework – during these workshops the group will work on evaluation questions, indicators, monitoring plan, evaluation plan, data collection plan, data management plan etc. At least one workshop will be dedicated to analysing the monitoring and evaluation instruments already used – such as reports required by the social services standards, reports drafted for different funders, financial reporting etc.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if funding is available) |
| <p>First draft of the M&E instruments</p> | <p>Final draft of the first drafts of monitoring and evaluation instruments (by the QM Manager or the external evaluators), based on the information gathered and discussed during the facilitated workshops. Circulation of the document inside the organisation and integration of feedback. If needed, more follow-up meetings or workshops can be organised.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if funding is available) |
| <p>Final presentation workshop</p> | <p>Final presentation workshop of the Theory of Change and the respective monitoring and evaluation instruments for the extended team of the organisation, to ensure maximum coherence between different programs, departments and processes.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External evaluators (if funding is available) |
| <p>Piloting of the M&E system</p> | <p>6 month piloting of the implementation of the monitoring and evaluation instruments and adaptation as necessary. This is an ongoing process, during which instruments will be constantly adapted.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if funding is available) |
| <p>Reflection and revision</p> | <p>Reflection on the process and revision of instruments, if more substantial changes are needed. This task will be carried each year, as part of the annual evaluation process.</p> | <ul style="list-style-type: none"> ✓ QM Manager ✓ Directors ✓ Program staff ✓ External experts (if funding is available) |

Source: CONCORDIA Romania, internal documentation.

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This working paper is indexed and available in RePEc
Ce working paper est indexé et disponible dans RePEc

ISSN 2070-8289

ISBN 978-2-931051-52-8

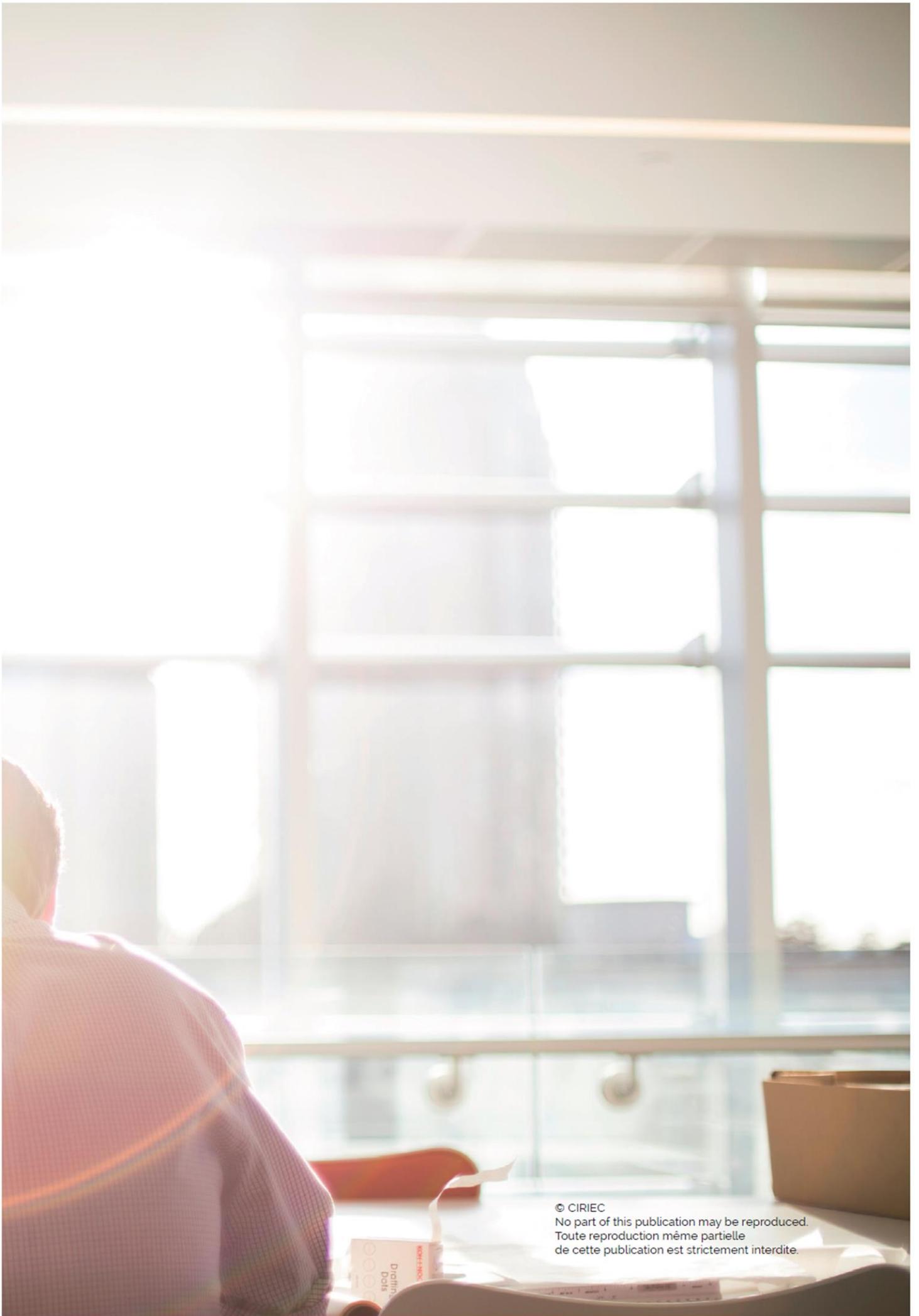
EAN 9782931051528

<http://doi.org/10.25518/ciriec.wp202105>

D/2021/1406/5-d

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Université de Liège | Quartier Agora | Place des Orateurs 1 | Bâtiment B33 -
boîte 6 | BE-4000 Liège (Belgium) | T +32 (0)4 366 27 46 | F +32 (0)4 366 29 58
ciriec@ulg.ac.be | www.ciriec.ulg.ac.be