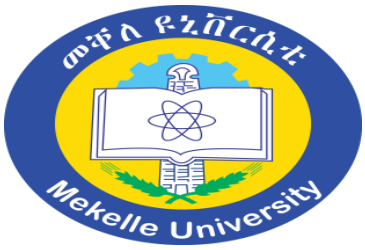

MEKELLE UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

SCHOOL OF MANAGEMENT

DEPARTMENT OF MANAGEMENT

MASTER OF BUSINESS ADMINISTRATION PROGRAM

Factors Influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) Practices in International NGOs (The Case of imagine1day International Organization, Tigray, Ethiopia)

A Thesis Submitted to Mekelle University, School of Management, Postgraduate in Partial Fulfillment of the Requirement for the Degree of Master of Business Administration

By

Libabie Gebaw Kahsay (CBE/PS/04/10)

Advisor: Mulu Aderie (Ph.D.)

January 2025

Mekelle, Ethiopia

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DECLARATION

I, Libabie Gebaw Kahsay, declare that the thesis entitled *"Factors Influencing Monitoring, Evaluation, Accountability, and Learning Practice in International NGO,"* submitted to Mekelle University, College of Business and Economics, postgraduate program in partial fulfillment of the requirements for the degree of Master of Business Administration, is my original work.

I confirm that this thesis has not been submitted, in whole or in part, for any other degree or diploma at this or any other institution. All sources of information and materials used in this thesis have been duly acknowledged through proper citations and references.

I acknowledge that any false claims, plagiarism, or violations of academic integrity in this work may result in the revocation of my degree or other disciplinary actions as per the policies of Mekelle University.

Signature: _____

Name: Libabie Gebaw Kahsay

Date: February 2025

CERTIFICATION

This is to certify that the research study entitled "Factors Influencing MEAL Practice in International NGOs: A Case Study of imagine1day International Organization, Tigray, Ethiopia" is the original work of Libabie Gebaw Kahsay. This study was conducted in partial fulfillment of the requirements for the Master of Business Administration (MBA) degree at Mekelle University.

The research has been carried out in accordance with the ethical research standards and guidelines established by Mekelle University. All references and citations from external sources have been properly acknowledged to maintain academic integrity.

Furthermore, this research has been thoroughly reviewed and approved by the designated research committee and is deemed suitable for academic submission.

APPROVAL SHEET

This research study, entitled "Factors Influencing MEAL Practice in International NGOs: A Case Study of imagine1day International Organization, Tigray, Ethiopia" Submitted by Libabie Gebaw Kahsay, in partial fulfillment of the requirements for the degree of Master of Business Administration (MBA) at Mekelle University, has been reviewed and approved by the undersigned research committee.

By: Libabie Gebaw

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ACKNOWLEDGMENTS

I, Libabie Gebaw Kahsay, hereby acknowledge the successful completion of my thesis entitled *"Factors Influencing MEAL Practice in the case of International NGOs, imagine1day international organization; Tigray, Ethiopia,"* submitted to Mekelle University in partial fulfillment of the requirements for Master's Degree in Business Administration (MBA).

First, I extend my deepest gratitude to my advisor, Mulu Aderie (Ph.D.), for his invaluable guidance, constructive feedback, and unwavering support throughout this thesis journey. I also wish to express my appreciation to Mekelle University for providing the resources and academic environment necessary to accomplish this work.

Next, I would like to extend my heartfelt gratitude to imagine1day international organization for its invaluable financial and moral support, enabling me to pursue my second degree. My sincere thanks also go to my colleagues and the staff at imagine1day who contributed to this study by sharing their insights and experiences, which were instrumental in understanding the factors influencing MEAL practices.

Finally, I am profoundly grateful to my family, friends, and colleagues for their encouragement and support, which motivated me to persevere throughout this endeavor.

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ABBREVIATIONS and ACRONYMS

Acronyms	Full form
DAC	Development Assistance Committee
AfrEA	African Evaluation Association
HQ	Head Quarter
I1d	Imagine 1day international organization
ICT	Information and Communication Technology
IFRC	International Federation of Red Cross and Red Crescent Societies
INGO	International Non-Governmental Organization
INTRAC	International NGO Training and Thesis Centre
IRC	International Rescue Committee
LNGO	Local Non-Governmental Organization
M&E	Monitoring and Evaluation
MEAL	Monitoring, Evaluation, Accountability, and Learning
NGO	Non-Governmental Organization
OECD	Organization for Economic Cooperation and Development
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
PACS	Philanthropy And Civil Society Scholars
PM4NGO	Project Management for Non-Governmental Organizations
SPSS	Statistical Package for the Social Sciences
UFE	Utilization-Focused Evaluation
UNDP	United Nations Development Program

ABSTRACT

Effective Monitoring, Evaluation, Accountability, and Learning (MEAL)are crucial for ensuring the impact and sustainability of humanitarian and development initiatives. The purpose of this study was to assess factors influencing MEAL practices at Imagine1day International Organization in Tigray, Ethiopia focused on stakeholders' engagement, organizational culture, technology, and financial resources. A combination of explanatory and cross-sectional research design, and mixed data approach were implemented. A total of 69 respondents encompassing 47 project staff, 15 middle-level, and 07 top-level managers were selected using census. A questionnaire via Kobo Toolbox, semi-structured interviews, and document analysis provided both quantitative and qualitative insights. Quantitative data were analyzed using descriptive and inferential statistics, including the Kruskal-Wallis test, Mann-Whitney U test, and Median test, while qualitative data underwent thematic/content analysis. Correlation analysis examined relationships between key variables and accountability and learning. Findings revealed that; inadequate engagement of stakeholders in MEAL planning and designing, poor dissemination and communication of MEAL findings negatively influenced the MEAL practice. The organizational culture that has no; Board endorsed and published MEAL policy, independent MEAL organogram, MEAL-friendly management body, and trained staff negatively impacted MEAL practice. Additionally, limited technological tools, technology unfriendly staff, and inadequate IT policies hindered effective MEAL implementation. Financial constraints like absence of a clear MEAL budgeting policy and limited authority of the MEAL section over budget administration, further restricted MEAL practice. Hence, it can be concluded imagine1day's MEAL practice remains a lot. Thus, to overcome the major factors influencing MEAL practice, recommendations have been forwarded. these includes; the endorsement of MEAL policies, the establishment of an independent MEAL structure, staff training, the adoption of MEAL-friendly technological tools, hiring of professional staff, and the development of a MEAL budgeting policy with sufficient allocation.

Keywords: Financial Resource, MEAL, Organizational culture, Stakeholders, and Technology

CHAPTER ONE

1. INTRODUCTION

1.1. Background of the study

Monitoring, Evaluation, Accountability, and Learning (MEAL) has evolved as a critical framework for ensuring the effectiveness and transparency of development initiatives, particularly within international non-governmental organizations (INGOs). The historical roots of MEAL can be traced back to ancient civilizations, where structured oversight mechanisms were utilized in governance, trade, and public administration. In the early 20th century, the introduction of scientific management principles and systematic program evaluations further formalized performance assessment approaches, influencing both public and private sector practices. The post-World War II era saw the institutionalization of MEAL within global governance structures, with organizations such as the United Nations and the World Bank integrating structured evaluation methods into international development programs. The rise of results-based management in the 1980s reinforced the importance of data-driven decision-making, further shaping the evolution of MEAL.

In Africa, traditional accountability systems in pre-colonial societies laid the groundwork for community-based monitoring practices. However, colonial administrations introduced oversight mechanisms primarily focused on resource extraction rather than local development. The post-independence period saw African nations adopting national development plans with varying degrees of monitoring and evaluation (M&E) integration. Structural Adjustment Programs (SAPs) in the 1980s introduced mandatory M&E components, though they were often critiqued for prioritizing macroeconomic stability over social progress. In the 21st century, regional initiatives such as the New Partnership for Africa's Development (NEPAD) and the African Peer Review Mechanism (APRM) promoted MEAL as a tool for governance and policy evaluation, while INGOs and civil society organizations strengthened participatory evaluation methods to enhance development accountability.

In Ethiopia, indigenous governance structures, such as the Shimgilina system, historically ensured accountability through community-led decision-making. The modernization efforts

under Emperor Haile Selassie introduced sectoral planning, but formal M&E remained limited. The socialist regime of the Derg (1974–1991) implemented centralized planning with controlled oversight, restricting independent evaluation. Since the 1990s, Ethiopia has progressively institutionalized MEAL through national development policies, including the Growth and Transformation Plans (GTP I & II), which emphasize results-based monitoring. The government's regulatory framework, such as the Charities and Societies Proclamation, has mandated structured M&E practices for NGOs, ensuring alignment with national priorities. INGOs, including imagine1day, have increasingly adopted MEAL methodologies, incorporating participatory approaches to enhance accountability and learning, thereby improving program outcomes and sustainability. This historical evolution highlights the significance of MEAL in driving evidence-based decision-making and fostering development effectiveness within INGOs operating in Ethiopia.

In Tigray, Northern Ethiopia, MEAL practices have evolved significantly over time. During the early 2000s, the Tigray Regional Health Bureau (THB) initiated efforts to monitor equitable health development as part of national health reforms. These efforts were intended to improve health outcomes through systematic monitoring and evaluation (UMAE University, 2021). Various development projects, such as the Ethiopian Red Cross Society's "Building Resilient Communities" project in Tigray, incorporated MEAL components to enhance program effectiveness and accountability. However, weaknesses in the implementation of these systems were identified, particularly regarding knowledge sharing among stakeholders, which hampered the full potential of MEAL practices (Hailay, 2021).

The importance of MEAL practices in international NGOs cannot be overstated. Effective MEAL systems help organizations manage their programs efficiently, assess their impacts, and ensure accountability to stakeholders. By integrating learning into the organizational culture and making evaluation a continuous process, NGOs can significantly enhance program outcomes. Research by Preskill et al. (1999), Senge (2006), McLaughlin (2010), Bamberg et al. (2012), and OECD-DAC (2010) has shown that organizations that incorporate MEAL functions into their core operations achieve better results. By embedding MEAL into project design and decision-making processes, these organizations improve the relevance and utility of the data they collect, fostering a culture of learning and accountability.

The practice of Monitoring, Evaluation, Accountability, and Learning (MEAL) in international NGOs (INGOs) is influenced by various internal and external factors that shape its effectiveness. One of the primary factors is organizational culture, which determines how committed an INGO is to implementing MEAL practices. A strong culture of learning and accountability within an organization is essential for ensuring that data is used effectively to improve program outcomes. According to Patton (2012), organizations that prioritize a learning culture tend to embed continuous improvement into their operations, making MEAL a crucial part of program delivery. INGOs that invest in building capacity at all levels to embrace MEAL practices typically experience better alignment between project goals and stakeholder needs.

Another key factor influencing MEAL practice is the availability of resources—both financial and human. Bamberger (2016) argues that effective MEAL systems require adequate funding, skilled staff, and technical expertise to design and implement robust monitoring and evaluation systems. In many INGOs, resource constraints can significantly hinder the capacity to collect, analyze, and report data. For instance, limited access to trained staff, especially in low-resource settings, can delay or distort monitoring and evaluation processes, which can ultimately undermine program effectiveness and accountability. Additionally, contextual challenges, such as working in conflict zones or remote areas with poor infrastructure, can make data collection and real-time monitoring more difficult (Patton, 2012).

Stakeholder engagement is another significant factor that affects the success of MEAL practices. The involvement of various stakeholders such as donors, beneficiaries, and local authorities—in the MEAL process ensures that the interventions are relevant, impactful, and accountable. Fisher (1998) emphasizes the importance of participatory approaches, where beneficiaries and local communities actively contribute to the monitoring and evaluation processes, ensuring that their feedback is incorporated into program adjustments. When stakeholders are engaged in MEAL, organizations are better positioned to assess the effectiveness of interventions, make necessary adjustments, and foster trust and transparency with their partners and beneficiaries.

Given the growing global demand for accountability and engagement from NGOs, understanding the factors that influence MEAL practices is crucial. This research aims to explore these factors,

focusing on stakeholders' engagement, organizational culture, technological tools, and financial availability as independent variables. By examining these elements in the context of international NGOs, this study seeks to provide valuable insights into how MEAL systems can be strengthened to enhance the effectiveness and impact of NGO programs.

In conclusion, the research aims to investigate how these factors influence MEAL practices in international NGOs in the case of imagine1day international organization, considering both the historical and operational challenges that shape their effectiveness in program implementation

1.2. Statement of the Problem

International Non-Governmental Organizations (INGOs) play a vital role in addressing social and environmental challenges that transcend national borders. They serve as key providers of public goods and services, particularly in regions where government agencies lack the capacity to do so, while also advocating for the interests of marginalized communities (Brown et al., 2020, cited in Henge, Voss, & Alice, 2022). To ensure their effectiveness and accountability, INGOs increasingly rely on Monitoring, Evaluation, Accountability, and Learning (MEAL) practices. MEAL is an essential framework that enables NGOs to assess their impact, enhance program effectiveness, ensure accountability to stakeholders, and foster a culture of continuous learning. By systematically collecting and analyzing data, NGOs can identify strengths and weaknesses in their interventions and make informed decisions to improve program design and implementation (Patton, 2008).

A well-functioning MEAL system is critical for effective project and program management, providing key information to support implementation, facilitate organizational learning, uphold accountability, and encourage stakeholder feedback (IFRC, 2011). MEAL frameworks enhance transparency by documenting results and processes, allowing NGOs to demonstrate their commitment to responsible resource management (Schmidt & Duffy, 2016). Moreover, these frameworks foster a culture of learning within NGOs, enabling organizations to regularly reflect on experiences and adapt strategies to better meet the needs of beneficiaries. Effective MEAL practices also emphasize stakeholder engagement, ensuring that diverse perspectives are considered, which in turn enhances program ownership and relevance (Ebrahim & Rangan,

2014). Additionally, reliance on empirical data rather than assumptions leads to more efficient decision-making, resource allocation, and overall program effectiveness (Kusek & Rist, 2004).

Despite its significance, MEAL implementation faces numerous challenges. Various factors influence MEAL practices in NGOs, including human capacity, data quality, stakeholder participation, and resource availability (Godfrey, 2018). Studies indicate that many NGO staff perceive MEAL practices as ineffective, with some lacking awareness of their scope and purpose (Sisay, 2017). Additionally, technological advancements have the potential to improve data collection, analysis, and reporting, yet many organizations struggle to integrate digital tools effectively (Mergel & Bretschneider, 2013).

Organizational culture also plays a crucial role in determining the success of MEAL frameworks. A culture that values learning, accountability, and openness significantly enhances MEAL performance (Humentum, 2019). Encouraging staff to engage in reflective practices and fostering an environment where feedback is actively used for improvement strengthens overall MEAL efforts. The Stanford Social Innovation (2018) review highlights the importance of holding both leaders and staff accountable not only for what they achieve but also for how they achieve it, reinforcing a culture of accountability and learning.

Resource constraints further limit the effectiveness of MEAL systems. Implementing robust MEAL practices requires sufficient financial and human resources, yet limited funding often hampers essential activities such as data collection, analysis, and reporting (Baker et al., 2015). Studies indicate that resource shortages frequently lead to incomplete data collection and unreliable evaluations, ultimately undermining program effectiveness (Aliece et al., 2022).

Given these challenges, there is a growing need to strengthen MEAL practices beyond traditional monitoring and evaluation approaches. While many NGOs, including UN agencies, have established M&E systems to assess project performance, MEAL offers a more comprehensive approach by integrating accountability and learning components (Kusek & Rist, 2004). However, knowledge gaps persist, particularly regarding the practical implementation of accountability and learning within INGOs (Henge, Voss, & Alice, 2022). Addressing these gaps is crucial to

enhancing organizational effectiveness, improving program outcomes, and ensuring that NGOs maximize their impact.

The researcher is motivated to explore the field of Monitoring, Evaluation, Accountability, and Learning (MEAL) with the aim of encouraging organizations to adopt this comprehensive approach rather than relying solely on traditional Monitoring and Evaluation (M&E) methods. While many Non-Governmental Organizations (NGOs), including UN agencies, have well-established M&E systems that primarily focus on assessing project performance and outcomes, MEAL goes further by integrating accountability and learning as essential components. This approach emphasizes the importance of using evaluation findings to inform decision-making and improve future programming (Kusek & Rist, 2004). However, significant challenges persist in effectively practicing accountability, and the concept of INGO accountability remains weak (Henge, Voss, & Alice, 2022). Additionally, Oxfam (2013) underscores the necessity of accountability within MEAL systems, particularly in fragile contexts, highlighting that without strong accountability mechanisms, organizations may struggle to track progress, make informed adjustments, or understand the unintended effects of their programs. By addressing these gaps, this study seeks to enhance the effectiveness of MEAL practices in the NGO sector.

Another critical issue in MEAL implementation is the gap in learning, which has been overlooked by many NGOs. While INGOs strive to become learning organizations that can adapt their behaviors based on new knowledge, many still struggle with this transformation, highlighting a persistent gap in the 'Learning' aspect of MEAL (Humentum, 2019). Without a strong learning component, organizations risk repeating past mistakes and failing to optimize their interventions. This study aims to contribute to bridging this gap by exploring how learning can be effectively incorporated into MEAL frameworks to foster continuous improvement.

Additionally, the researcher’s motivation for this study is deeply rooted in firsthand observations and experiences within imagine1day, an INGO operating in Ethiopia. Organizational reports and shared information revealed significant gaps in MEAL practices, particularly in accountability and learning. Prior to the 2022 fiscal year, imagine1day's annual reports lacked detailed information on the status of MEAL practices, with accountability and learning being entirely absent. However, more recent reports (December 2022 and November 2023) have highlighted

several challenges affecting MEAL implementation across all regions. Having participated in the organization's annual forums, the researcher observed that while higher officials expressed a strong desire to enhance MEAL practices, practical implementation remained a challenge. Additionally, donor feedback pointed out critical gaps in MEAL practice, further emphasizing the need for a structured and effective approach. The researcher's extensive experience in various roles within imagine1day has provided a deep understanding of these challenges, reinforcing the importance of this study.

Unlike many existing studies, which often prioritize monitoring and evaluation while neglecting accountability and learning, this research aims to address all components of MEAL, thereby filling a critical gap in the literature. Furthermore, it employs an advanced methodology by using a census approach that includes all staff of the organization, ensuring comprehensive data collection and analysis. Additionally, this study uniquely considers MEAL practices in both development and emergency projects, making it more extensive and robust compared to other studies in the field, particularly within the context of Tigray and the organization's operations. On top of this, this research incorporates data spanning the entire period since the organization's inception, setting it apart from previous studies that primarily focused on specific sectors and limited intervention periods of no more than five years.

In summary, the researcher's interest in studying MEAL practices is driven by a commitment to fostering accountability and learning within NGOs, particularly in the context of imagine1day. By examining the factors influencing MEAL practice, this study aims to generate valuable insights that can enhance organizational practices and improve project outcomes. Accordingly, the primary objective of this research is to assess the key factors influencing MEAL practices within imagine1day, guided by the following research questions.

1.3. Research Questions

1) What is the influence of stakeholders' engagement on MEAL practices in the case of imagine 1day international organization, Tigray, Ethiopia?

2) How does organizational culture influence MEAL practices in the case of imagine 1day international organization, Tigray, Ethiopia?

3) What is the influence of technological tools on MEAL practices in the case of imagine1day International Organization in Tigray, Ethiopia?

4) How does the availability of financial resources influence's MEAL practice in the case of imagine1day international organization, organization, Tigray, Ethiopia?

5) How the factors influencing MEAL practice are related with Accountability in the case of imagine1day international organization, organization, Tigray, Ethiopia?

6) How the factors influencing MEAL practice are related with Learning in the case of imagine1day international organization, organization, Tigray, Ethiopia?

1.4. Objectives of the Study

1.4.1. General Objective of the Study

The general objective of this study is to assess Factors Influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) Practices in International NGOs (The Case of imagine1day International Organization, Tigray, Ethiopia)

1.4.2. Specific Objectives of the Study

The study was intended to:

1) Determine the influence of stakeholders' engagement on MEAL practice in the case imagine 1day international organization.

2) Describe how organizational culture is influencing MEAL practices in the case of imagine1day international organization.

3) Examine how technological tools are influencing MEAL practices in the case of imagine 1day international organization.

4) Find out how the availability of financial resources is influencing MEAL practices in the case of imagine 1day international organization.

5) Determine how the factors influencing MEAL practice are related with Accountability in the case of imagine 1day international organization.

6) Determine how the factors influencing MEAL practice are related with Learning in the case of imagine 1day international organization

1.5. Significance of the Study

Based on the findings of this study, imagine 1day international organization can enhance its understanding and refinement of its MEAL-related policies. The organization's leadership has an opportunity to reassess how they incorporate M&E findings into decision-making processes, fostering accountability and promoting organizational learning. Additionally, these insights can help staff build their technical expertise, enhancing their knowledge, skills, and experience in monitoring, evaluating, and able to create accountability and learning of various projects.

These findings can serve as valuable empirical input for other international NGOs, allowing them to tailor their monitoring, evaluation, accountability, and learning practices. Government partners and local NGOs can draw on various lessons from this study to inform their organizational policy development related to MEAL. Additionally, individual funders and donors can strengthen their trust in imagine1day international organization by ensuring that projects are implemented effectively, have a meaningful impact, and are sustainable, all while demonstrating a strong commitment to accountability.

The findings of this study on factors influencing MEAL practices in imagine 1day International Organization hold significant value for the organization itself, as they provide actionable insights to enhance its operational effectiveness. Moreover, these improvements can extend their impact to the broader society by ensuring better accountability, learning, and overall project outcomes, ultimately contributing to the development goals of the nation.

Academics and researchers can gain valuable insights that contribute to the development of new areas of study aimed at enhancing MEAL practices. Furthermore, this thesis offers potential tailored approaches for fostering stakeholder ownership among government entities and beneficiaries in accountability and learning processes.

1.6. Scope of the Study

Imagine1day is a growing international humanitarian and development organization headquartered in Canada, with its main office in Addis Ababa, Ethiopia. The organization operates across multiple sectors, including Education, WASH, Protection, Agriculture, and Livelihoods, and serves ten regions in Ethiopia. However, this research specifically focuses on the Tigray Region Program Coordination Office. Tigray was selected for two main reasons: first, Imagine1day has been implementing various development projects in the region since 2008, providing a multidimensional opportunity toassess MEAL practices; second, the researcher's active involvement with the organization in Tigray facilitated easier data collection, cost efficiency, and effective communication with the university for thesis development.

Conceptually, it is acknowledged that every project within any implementing agency faces unique factors that can influence its operational practices. Among numerous potential influences on MEAL practice considered here as the dependent variable of this research identifies four independent variables: stakeholder engagement, organizational culture, technological tools, and financial resources allocated for MEAL functions. Participants for this study were drawn from Imagine 1day staff only; top management, middle management, and project staff so as to get a clear image of the factors influencing MEAL practice.

Explanatory and cross-sectional research design was implemented with census target population. For further understanding of the factors influencing MEAL practice in imagine1day, all projects since the inception of the project were considered.

1.7. Limitation of the Study

This research has two primary limitations. First, its geographical scope is restricted to the Tigray Program Coordination Office, which may limit the generalizability of the findings to other regions. MEAL practice can vary significantly across different locations, and the variables analyzed in this study may not fully account for these regional differences.

Second, the study focuses solely on international organizations, which may reduce its applicability to local NGOs (LNGOs). The MEAL practices of LNGOs can differ due to variations in available resources, operational contexts, and organizational structures. As a result,

the findings may not fully reflect the challenges and dynamics faced by locally based organizations.

1.8. Operational Definition of Terms

Accountability: The practice of taking responsibility for actions and providing satisfactory explanations or justifications for decisions and results.

Evaluation (in MEAL concept): Project evaluation in MEAL is the systematic assessment of a project's performance, effectiveness, efficiency, and impact, involving data collection and analysis to determine whether objectives were achieved, identify strengths, weaknesses, challenges, and lessons learned, and inform future project design, while supporting accountability by providing stakeholders with a clear understanding of the project's progress and outcomes.

Imagine 1day: A non-profit, non-political, non-religious international organization headquartered in Vancouver, Canada. Operating in Ethiopia since 2008, it focuses on various development sectors.

Learning: The process through which insights and information generated from monitoring and evaluation are reflected upon and intentionally utilized to enhance a project’s capacity to achieve desired outcomes.

Monitoring, Evaluation, Accountability, and Learning (MEAL): A framework employed by organizations, particularly in the development and humanitarian sectors, to assess, improve, and ensure the quality and effectiveness of their projects and programs.

Organizational-Culture: Refers to the organizational framework, including structure, human resource arrangements, and capacity-building training, specifically related to MEAL practices.

Project-Monitoring: An ongoing process that systematically collects data on defined indicators to inform management and stakeholders about the progress, achievements, and use of allocated resources in an organization's operations.

Stakeholder: Any individual or group with an interest in the strategy, initiative, or program being evaluated, or in the results of the evaluation, including evaluators themselves.

Technology: Devices, networking components, applications, and systems that enable people and organizations to interact and operate effectively in a digital environment.

1.9. Organization of the Paper

The structure of this study is organized into five chapters, in accordance with the university's prescribed format. Chapter one serves as the introduction, providing an overview of the study's background, stating the thesis problem, and outlining the thesis questions and objectives. It also discusses the significance and scope of the study, addresses its limitations, and defines key terms. Chapter two presents a comprehensive literature review relevant to both dependent and independent variables of the study. This chapter is divided into three sections: a theoretical review, an empirical review, and a conceptual framework. In chapter three, the thesis methodology is detailed. This includes a description of the study context, thesis design and approach, target population as well as data collection methods and analysis procedures. Chapter four focuses on presenting thesis results/findings along with discussions and interpretations of the data collected. Finally, chapter five summarizes key findings from the thesis while offering conclusions and recommendations based on those findings.

CHAPTER TWO

2. REVIEW OF RELATED LITERATURE

This chapter provides a comprehensive overview of the key elements of Monitoring, Evaluation, Accountability, and Learning (MEAL). It begins with the definition of the terms and a theoretical exploration of MEAL, examining foundational concepts and frameworks that underpin its implementation. Following this, an empirical review will highlight relevant studies and findings related to MEAL practices, illustrating their application in various contexts. Finally, the chapter will present a conceptual framework that guides the thesis, integrating insights from both theoretical and empirical perspectives to lay the groundwork for further investigation.

2.1. Over-view of MEAL Practice

2.1.1. MEAL as an Integrated Approach in the NGO Sector

Monitoring, Evaluation, Accountability, and Learning (MEAL) has emerged as a vital framework for international organizations, particularly within the NGO sector, to strengthen the effectiveness and accountability of their interventions. More than just a set of processes, MEAL functions as an interconnected system that fosters continuous improvement. By integrating monitoring, evaluation, accountability, and learning, organizations can systematically track progress, assess performance, respond to stakeholder needs, and adapt based on insights gained from implementation. This dynamic approach ensures that programs remain effective, transparent, and responsive to evolving challenges.

Monitoring is the ongoing process of systematically collecting data on program activities and outputs to assess progress toward achieving pre-defined objectives. Monitoring allows organizations to detect problems early and make timely adjustments. It provides continuous feedback on program activities, helping organizations stay on course and improve operational efficiency. Effective monitoring systems make use of data-driven decision-making and help managers track inputs, activities, and outputs in real-time (Funnell & Rogers, 2011).

Evaluation provides a more in-depth, periodic assessment of a program's outcomes and impacts. Unlike monitoring, which focuses on the ongoing process, evaluation focuses on assessing the results—whether the intended objectives were achieved and why or why not (Patton, 2012). Evaluation allows organizations to understand the effectiveness, relevance, and sustainability of interventions, and to identify areas for improvement in future programming.

Accountability in the context of MEAL refers to the organization's obligation to be answerable to its stakeholders, including donors, beneficiaries, and other actors involved in the program. The accountability component ensures transparency in the organization's decision-making process and resource allocation, which builds trust with stakeholders and the broader community. Accountability mechanisms are essential to ensure that interventions are implemented as planned, that resources are used effectively, and that communities and beneficiaries have the opportunity to provide feedback (Bamberger, 2016).

Learning is the process of reflecting on the data collected through monitoring and evaluation to generate insights that can inform future actions. It is a systematic approach to identifying what works, what doesn't, and why, enabling organizations to adapt and improve their strategies and interventions. This feedback loop allows organizations to capitalize on successes and avoid repeating past mistakes. Learning fosters continuous improvement and ensures that lessons from past programs are integrated into new designs. Learning also enhances organizational capacity and resilience, making the NGO better prepared for future challenges (Senge, 1990).

MEAL systems play a crucial role in enabling NGOs to effectively monitor intervention implementation, evaluate impact, and uphold accountability to stakeholders, particularly in complex or fragile contexts (Mayne, 2008). By integrating monitoring, evaluation, accountability, and learning into a unified framework, organizations can enhance transparency through regular monitoring and clear evaluation reports, providing external stakeholders with verifiable evidence to reinforce accountability. They also improve decision-making by generating data-driven insights that inform program design, strategy, and resource allocation, ensuring more effective and evidence-based decisions. Additionally, MEAL systems support adaptive management, allowing organizations to respond in real time to unexpected challenges or evolving contexts—an especially critical function in humanitarian settings where conditions

change rapidly. Furthermore, actively involving stakeholders throughout the MEAL process fosters trust, encourages participation, and ensures interventions align with community needs (Choudhury et al., 2005). By embedding MEAL into their operations, NGOs can create programs that are more accountable, responsive, and impactful.

2.1.2. Key Components of MEAL in INGOs

Monitoring, Evaluation, Accountability, and Learning (MEAL) has become a critical framework for international organizations, particularly within the NGO sector, to enhance the effectiveness and accountability of their interventions. At its core, MEAL is not merely a series of processes but an integrated system that links each component together to create a cycle of continuous improvement. The integration of these components—monitoring, evaluation, accountability, and learning—ensures that organizations can track progress, assess performance, remain responsive to stakeholders, and adapt based on lessons learned from implementation.

2.1.2.1. Monitoring as a Component of MEAL practice in INGOs

Monitoring plays a pivotal role within the broader MEAL (Monitoring, Evaluation, Accountability, and Learning) framework in International Non-Governmental Organizations (INGOs). It is central to tracking the progress of projects and programs toward predefined goals and objectives. In INGOs, monitoring is the process through which the organization systematically collects and analyzes data to assess the performance of its programs. This allows INGOs to ensure that their activities, resources, outputs, and outcomes align with their strategic objectives. The importance of monitoring lies in its multifaceted purpose: to ensure adherence to program plans, provide timely course corrections, facilitate optimal resource allocation, and enhance accountability to all stakeholders. Through continuous data collection and analysis, monitoring provides real-time feedback that helps INGOs stay responsive and efficient in implementing their programs (Funnell & Rogers, 2011; Bamberger, 2016).

Key Elements of Monitoring

The effectiveness of monitoring is built upon various key elements that ensure program alignment with its objectives. These include input monitoring, activity monitoring, output monitoring, and process monitoring. Input monitoring tracks the resources allocated to the program—such as human, financial, and material resources—to ensure they are being used

effectively and efficiently. Activity monitoring assesses whether the planned program activities are being carried out as scheduled and identifies deviations from the plan. Output monitoring focuses on the direct products or services resulting from the program, such as the number of beneficiaries reached or goods distributed. Finally, process monitoring looks at the quality of the service delivery and the efficiency of program implementation. Together, these monitoring components ensure that any issues are identified early, enabling timely adjustments that enhance the program's overall effectiveness (Patton, 2012).

Types of Monitoring Systems

Monitoring systems in INGOs can be broadly categorized into different approaches, each with its unique strengths. The Logframe or Results-Based Monitoring (RBM) approach is one of the most common, where activities are linked to outputs, outcomes, and goals. This logical framework ensures that progress is tracked systematically against predefined indicators (SIDA, 2004). Performance Monitoring, another key system, measures the effectiveness of activities in achieving specific performance indicators. Key Performance Indicators (KPIs) are often used to gauge progress toward objectives. Real-Time Monitoring leverages technology, such as mobile data collection tools or web-based dashboards, to gather and analyze data instantly. This is especially critical in fast-paced or emergency contexts where decisions need to be made quickly. Finally, Participatory Monitoring involves beneficiaries and stakeholders in the monitoring process, ensuring that the data reflects local realities and enhancing the relevance of the monitoring system. This approach encourages greater community ownership of the program and helps improve data accuracy (Cornwall & Jewkes, 1995).

Data Collection Methods in Monitoring

The success of monitoring depends largely on the methods used to collect data. Effective data collection ensures that the monitoring system provides reliable and comprehensive insights into program performance. The primary methods of data collection include surveys and questionnaires, interviews and focus group discussions (FGDs), observation, and document reviews. Surveys and questionnaires are typically used for gathering quantitative data on program outputs, beneficiary feedback, and the overall impact of activities. These methods

provide a clear numerical snapshot of progress. Interviews and FGDs provide qualitative data that offers deeper insights into the experiences of beneficiaries and stakeholders, particularly around the quality and relevance of the program. Observation allows for direct assessment of program activities, providing real-time evaluation of how well activities are being carried out and the quality of services delivered. Finally, document reviews, including the examination of project reports, financial records, and other project documentation, help verify that the program is following its planned objectives and activities. By using a combination of these methods, INGOs can gather diverse data that provides a well-rounded view of the program's performance (Patton, 2012).

Importance of Monitoring in INGOs

The importance of effective monitoring for INGOs cannot be overstated. First, monitoring facilitates program improvement by providing real-time feedback. This enables INGOs to make timely adjustments, improving efficiency, effectiveness, and overall program impact. It also helps prevent issues from escalating by identifying problems early, thus preventing costly delays and resource wastage (Bamberger, 2016). Second, monitoring is crucial for accountability and transparency. By systematically collecting and analyzing data, INGOs can demonstrate to donors and stakeholders how resources are being used, thereby ensuring that services are being delivered as planned. This builds trust with stakeholders, including donors and local communities, fostering stronger relationships and future collaborations (Funnell & Rogers, 2011). Third, monitoring supports informed decision-making. Managers and program officers rely on data collected through monitoring to make strategic decisions about resource allocation, staff deployment, and program adjustments (Patton, 2012). Finally, monitoring ensures that INGOs meet donor and stakeholder reporting requirements. Accurate and timely reporting of program performance is essential for securing continued funding and support for future initiatives (SIDA, 2004).

Challenges in Monitoring for INGOs

Despite its importance, INGOs face several challenges when implementing monitoring systems. One of the most significant challenges is ensuring the quality and reliability of data. In volatile

and complex environments, such as conflict zones or remote areas, maintaining the consistency and accuracy of data can be difficult, and poor-quality data can undermine the effectiveness of monitoring systems. Resource constraints also pose a major barrier. Limited financial resources and insufficient staff capacity can hinder the successful implementation of robust monitoring systems, particularly in low-resource or emergency settings. In such environments, the demand for data collection may be high, but the available resources may be insufficient. Furthermore, contextual barriers, such as the lack of infrastructure (e.g., reliable internet or transportation), can hinder timely data collection and analysis. These challenges necessitate the use of adaptive and flexible monitoring systems capable of functioning effectively, even in difficult circumstances (Patton, 2012).

2.1.2.2. Evaluation as a Component of MEAL Practice in INGOs

Evaluation is a critical component of the MEAL (Monitoring, Evaluation, Accountability, and Learning) framework in International Non-Governmental Organizations (INGOs), essential for assessing the effectiveness, relevance, efficiency, and impact of interventions. While monitoring focuses on tracking progress during implementation, evaluation typically occurs at designated points, either during or after program implementation, to assess the overall outcomes and sustainability of interventions. It provides valuable insights into whether programs are achieving their intended results and identifies factors that contribute to either success or failure. By understanding these dynamics, evaluations help INGOs make data-driven decisions that guide future programming and enhance overall impact.

Purpose of Evaluation in INGOs

The primary purpose of evaluation in INGOs is to assess program success and provide evidence-based learning that informs future interventions. Evaluations answer key questions, such as whether program objectives are being met, the factors contributing to success or failure, the emergence of unintended outcomes, and the broader social, economic, or environmental impacts. By providing this comprehensive understanding, evaluations not only gauge program effectiveness but also offer strategic recommendations for program improvement. These findings ensure that programs remain responsive to the evolving needs of target communities, thereby improving the design and implementation of future interventions (Patton, 2012). Evaluations also

help INGOs refine their approaches to enhance program impact and ensure that interventions remain relevant over time.

Types of Evaluation in INGOs

Evaluations in INGOs can be categorized into several types, each serving a unique purpose in assessing program performance and fostering learning. Formative Evaluation is typically conducted during the design or early implementation phases and offers feedback on program structure, design, and feasibility. This type of evaluation helps identify potential weaknesses or areas for improvement before full-scale execution (Scriven, 2008). Summative Evaluation occurs at the end of a program to assess its overall success and impact, focusing on whether the program has achieved its intended outcomes and the effectiveness of its design. This evaluation is useful for understanding the sustainability and scalability of the intervention (Patton, 2012). Process Evaluation examines the implementation process, assessing whether activities are being carried out as planned, whether resources are used efficiently, and whether the program meets quality standards. This type of evaluation helps identify operational challenges and bottlenecks (Bamberger, 2016). Finally, Impact Evaluation measures the long-term effects of a program on the target population, evaluating whether the program has led to desired changes in areas such as health, education, or economic well-being. It also distinguishes the program's effects from other external factors (Funnell & Rogers, 2011).

The Role of Evaluation in MEAL Practice in INGOs

Evaluation plays an integral role in MEAL by providing evidence that supports accountability, learning, and program improvement. Accountability is a key function of evaluation, as it ensures that INGOs are fulfilling their promises to stakeholders, including donors, beneficiaries, and local governments. By assessing the outcomes and effectiveness of a program, evaluations demonstrate how resources have been utilized and whether the program is meeting its objectives (Bamberger, 2016). Learning is another important role of evaluation within the MEAL framework, as it generates insights that help INGOs improve their programming. The findings from evaluations highlight what worked well and what didn't, allowing organizations to adapt their strategies based on real-world evidence (Patton, 2012). This learning process contributes to

the continuous improvement of programs and their alignment with community needs. Program Improvement is directly influenced by the findings from evaluations, which identify areas for adjustment in future interventions. By pinpointing weaknesses in design or implementation, evaluations help INGOs refine their approaches and enhance program effectiveness (Scriven, 2008). Additionally, evaluations assess the sustainability and scalability of programs, ensuring that interventions have lasting impacts and can be expanded or adapted to reach a larger population or different contexts (Funnell & Rogers, 2011).

Methods of Data Collection in Evaluation

Evaluation in INGOs involves various data collection methods that provide both qualitative and quantitative insights into program performance. Common methods include surveys and questionnaires, which are used to collect quantitative data on program outputs, outcomes, and beneficiary feedback. These methods provide a clear numerical representation of program impact. Interviews and Focus Group Discussions (FGDs) are qualitative methods that provide in-depth insights into the experiences and perspectives of beneficiaries and stakeholders. Interviews explore individual views, while FGDs facilitate group discussions that reveal common themes and issues (Patton, 2012). Case Studies offer detailed, context-specific analyses of individual program successes or failures, helping to illustrate the program's impact on different segments of the target population. Document and Records Reviews involve examining project reports, financial records, and other documentation to assess program progress and ensure that activities are carried out as planned. These methods help triangulate data and provide a comprehensive understanding of program effectiveness (Bamberger, 2016).

Challenges in Evaluation for INGOs

Despite its importance, evaluation in INGOs faces several challenges. Resource Constraints are one of the primary barriers, as evaluations require significant time, personnel, and funding. INGOs with limited budgets may struggle to allocate sufficient resources to conduct comprehensive evaluations (Patton, 2012). Cultural and Contextual Sensitivity is another challenge, as evaluations must account for the cultural and contextual factors of the communities being served. Failing to consider local norms and values can lead to biased findings, limiting the

usefulness of the evaluation (Bamberger, 2016). Additionally, ensuring the objectivity of the evaluation process is critical. Bias can emerge from various sources, including program staff or stakeholder expectations, potentially compromising the credibility of the findings (Scriven, 2008). Lastly, timing and delays can hinder the evaluation process, particularly in emergency or rapid-response programs. Delays may result in missed opportunities to assess long-term impacts or adjust strategies while the program is still operational (Funnell & Rogers, 2011). These challenges highlight the need for adaptive, flexible evaluation systems that can operate effectively in diverse contexts.

2.1.2.3. Accountability as a Component of MEAL Practice in INGOs

Accountability is a cornerstone of the MEAL (Monitoring, Evaluation, Accountability, and Learning) framework and plays a vital role in ensuring that International Non-Governmental Organizations (INGOs) are answerable to multiple stakeholders, including donors, beneficiaries, local communities, and governments. It ensures transparency, responsibility, and responsiveness in organizational actions, confirming that resources are used appropriately and that the intended program outcomes are achieved. In INGOs, accountability is not only about fulfilling obligations but also about fostering trust, enhancing program quality, and maximizing the overall impact of interventions. Through accountability mechanisms, INGOs demonstrate their commitment to ethical standards, resource management, and stakeholder engagement.

Purpose of Accountability in MEAL

The primary purpose of accountability within the MEAL framework is to hold INGOs responsible for their actions, resource usage, and the results of their programs. This accountability emphasizes transparency in operations, ensuring the organization is held accountable for its activities and outcomes. First, accountability guarantees the proper use of resources, making sure that donor funds and resources are efficiently and effectively allocated to achieve program objectives. It also strengthens trust with stakeholders by reinforcing that INGOs are answerable to donors, beneficiaries, communities, and governments. By fostering transparency and openness, INGOs build stronger relationships with these groups. Additionally, accountability plays a key role in the improvement of program quality. Through continuous monitoring and feedback mechanisms, accountability processes identify gaps or issues in

program delivery, offering opportunities to make improvements. Finally, accountability promotes ethical standards, ensuring that INGOs adhere to integrity and respect for beneficiaries' rights and dignity.

Types of Accountability in INGOs

Accountability in INGOs can be broken down into several distinct categories, each focusing on different aspects of responsibility. Financial Accountability ensures that financial resources allocated for a program are used appropriately. This includes accurate financial reporting, budgeting, and auditing, all of which maintain donor trust and meet legal and regulatory standards (Bamberger, 2016). Program Accountability pertains to the effectiveness and efficiency of the program's outcomes. It focuses on ensuring that interventions achieve the intended results, meet beneficiaries' needs, and provide transparent reporting on progress (Patton, 2012). A key aspect of accountability is Accountability to Beneficiaries (A2B), which emphasizes involving beneficiaries in decision-making processes. A2B ensures that beneficiaries' voices are integrated into program planning and execution, allowing them to contribute to the program's success and ensuring their concerns are addressed (SIDA, 2004). Accountability to Donors is also crucial, requiring INGOs to provide transparent reports on how funds are spent and the results achieved. This transparent reporting reinforces the relationship between INGOs and donors, ensuring that the program aligns with donor expectations and investment goals (Funnell & Rogers, 2011).

Methods for Promoting Accountability

To promote accountability, INGOs utilize various methods that ensure transparency and responsiveness. Transparency and Reporting are key mechanisms, with regular and accessible reports on program progress, expenditures, and achievements. These reports help maintain stakeholder trust and ensure that resources are used effectively (Patton, 2012). Feedback and Complaints Mechanisms allow beneficiaries to voice concerns, provide suggestions, and report problems during program implementation. These systems, such as surveys, interviews, hotlines, or community meetings, enable INGOs to address complaints promptly and remain responsive (Bamberger, 2016). Participatory Approaches are central to enhancing accountability. By

involving beneficiaries and local communities in decision-making, planning, and implementation, INGOs ensure that interventions align with the needs and priorities of the people they serve (SIDA, 2004). Independent Audits and Evaluations provide external, objective assessments of program performance, verifying that activities are being executed as planned and that outcomes are achieved. These evaluations, shared with beneficiaries, donors, and other partners, help foster transparency and refine future program strategies (Funnell & Rogers, 2011).

Benefits of Accountability in INGOs

Accountability in MEAL provides several benefits for INGOs, improving program performance and relationships with stakeholders. First, improved program performance is a direct result of accountability mechanisms, which offer feedback that helps INGOs identify issues early and make necessary adjustments. This ensures that programs are effective and meet beneficiaries' needs (Bamberger, 2016). Strengthened relationships with stakeholders arise from INGOs' commitment to transparency and responsiveness. Building trust with beneficiaries, donors, and communities is crucial for the long-term success of programs and securing ongoing support (Patton, 2012). Increased donor confidence is another benefit, as transparent and reliable accountability systems reassure donors that their investments are being used efficiently, increasing the likelihood of continued funding (SIDA, 2004). Finally, enhanced organizational learning results from feedback mechanisms integrated into accountability processes. This fosters a culture of continuous learning and adaptation, enabling INGOs to improve their programs over time (Patton, 2012).

Challenges to Accountability in INGOs

Despite its importance, INGOs face several challenges when implementing effective accountability practices. Resource limitations can hinder the establishment of comprehensive accountability systems. Staff time, financial resources, and technological tools may be stretched, particularly in low-resource or emergency settings (Bamberger, 2016). Cultural and contextual sensitivity is another challenge, as accountability mechanisms must be adapted to local cultures and practices. What works in one context may not be effective in another, so INGOs need to be flexible in designing accountability systems that are appropriate for the communities they serve

(Funnell & Rogers, 2011). Lastly, the complexity of stakeholder interests can make it challenging to balance the diverse demands and expectations of various groups, including beneficiaries, donors, and local governments. Managing these interests while maintaining transparency and accountability requires careful planning and communication (SIDA, 2004).

In conclusion, accountability within the MEAL framework plays an essential role in enhancing the performance, trustworthiness, and impact of INGOs. By fostering transparency, promoting ethical practices, and involving stakeholders in decision-making, INGOs can ensure that their interventions are effective, sustainable, and responsive to the needs of the communities they serve.

2.1.2.4. Learning as a Component of MEAL Practice in INGOs

Learning is a critical and dynamic component of the MEAL (Monitoring, Evaluation, Accountability, and Learning) framework in International Non-Governmental Organizations (INGOs). As an integral part of the MEAL system, learning emphasizes the continuous improvement of programs through reflection, adaptation, and knowledge sharing. It ensures that INGOs not only track progress and assess the effectiveness of their programs but also actively use the insights gathered from monitoring and evaluation to refine future interventions. This focus on learning allows organizations to transform data into actionable knowledge, fostering a culture of adaptation and responsiveness that enhances the overall impact and sustainability of their interventions.

Purpose of Learning in MEAL

The core purpose of learning within MEAL is to ensure that INGOs remain adaptable, responsive, and effective by using insights gained from monitoring and evaluation activities. Learning helps organizations assess what aspects of a program are working well, what is not, and why. It answers critical questions such as: What lessons can be drawn from past experiences? How can programs be adapted to better meet the needs of beneficiaries? How can these lessons inform future projects or scale-up efforts? By maintaining a continuous feedback loop, where data, feedback, and evaluation results inform decision-making, learning within MEAL

encourages the development of strategies that are increasingly tailored to the operating environment, improving both efficiency and impact (Patton, 2012).

Types of Learning in MEAL

Learning in the MEAL framework occurs at different levels, each contributing to the overall effectiveness of the program. At the individual level, learning focuses on enhancing the skills and knowledge of staff and stakeholders. Ongoing training and reflection on program practices help staff better interpret monitoring and evaluation data and apply it for evidence-based decision-making (Bamberger, 2016). Organizational learning occurs when INGOs integrate monitoring and evaluation data into their internal processes. This involves adapting policies, procedures, and strategies, creating channels for knowledge sharing across teams, and institutionalizing lessons to avoid past mistakes and replicate best practices (SIDA, 2004). At the community level, learning involves engaging beneficiaries and local partners in reflection and adaptation processes, ensuring their perspectives shape program design and implementation. This participatory approach fosters local ownership and empowerment, making interventions more responsive to local needs (Funnell & Rogers, 2011).

The Learning Process in MEAL

The learning process within MEAL involves systematically using monitoring and evaluation data to improve programs. This process includes several key components: data analysis and reflection, where data from monitoring activities are analyzed to identify patterns, successes, and areas for improvement. This reflection process allows program teams to make informed, evidence-based decisions (Bamberger, 2016). Knowledge sharing and dissemination ensure that insights gained from monitoring and evaluation are communicated throughout the organization and with external stakeholders. Reports, workshops, and community meetings are common ways to share these findings and ensure that learning is widespread (Patton, 2012). Additionally, adapting and improving practices involves revising program strategies based on new evidence, making the organization flexible and responsive to emerging needs (SIDA, 2004). Feedback mechanisms, such as surveys, focus groups, and beneficiary consultations, allow for the

collection of real-time data, directly informing the learning process and enabling adjustments to be made according to beneficiaries' feedback (Funnell & Rogers, 2011).

Benefits of Learning in INGOs

Learning within MEAL offers multiple benefits to INGOs, significantly enhancing their effectiveness and impact. Improved program effectiveness is achieved when INGOs adapt their interventions based on lessons learned from past experiences, which improves program design and delivery (Patton, 2012). Increased organizational resilience is another advantage, as INGOs that prioritize learning are better equipped to navigate complex and changing environments, especially in conflict or emergency settings, ensuring continued program success (SIDA, 2004). Better decision-making is enabled through data-driven learning, allowing INGOs to allocate resources effectively and design more efficient programs (Bamberger, 2016). Scalability and replicability are also enhanced, as successful lessons learned from smaller interventions can inform broader program strategies and be applied to new areas (Funnell & Rogers, 2011). Finally, increased stakeholder trust is a key benefit, as stakeholders are more likely to invest in and support organizations that not only deliver results but also demonstrate a commitment to learning and improving over time (Patton, 2012).

Challenges to Learning in INGOs

Despite the critical role of learning, INGOs face several challenges in implementing effective learning practices. Time and resource constraints often limit the ability to engage in comprehensive learning processes. INGOs may face pressure to deliver results quickly or meet donor requirements, which can hinder in-depth data analysis and integration of lessons into future planning (Bamberger, 2016). Additionally, the organizational culture within some INGOs may not prioritize learning, and without proper structures for knowledge sharing, valuable insights may go unutilized (SIDA, 2004). The complexity of data presents another challenge, particularly in complex environments where monitoring and evaluation data can be difficult to interpret or analyze, thereby limiting the learning process (Patton, 2012). Lastly, limited stakeholder engagement can hinder the effectiveness of learning, as the active participation of staff, beneficiaries, and partners is crucial for generating meaningful insights. When stakeholders

are not fully engaged, the lessons learned may lack relevance or fail to address the real needs of those the program serves (Funnell & Rogers, 2011).

In conclusion, learning is an essential component of the MEAL framework in INGOs. It fosters continuous improvement through reflection, adaptation, and knowledge sharing, leading to more effective, responsive, and impactful programs. While challenges such as resource constraints and organizational culture may impede the learning process, INGOs that prioritize learning are better positioned to enhance program outcomes, build stakeholder trust, and increase organizational resilience.

2.2. Theoretical Review of MEAL

Considering theories is a basic foundation for research development since it supports to state the assumptions and orientations of the researcherregarding the topic of study. A theoretical framework drives the question, guides the types of methods for data collection and analysis, informs the discussion of the findings, and reveals the subjectivities of the research. This paper tries to use two fundamental theories, among many more theories. Theory of change and Evaluation theory are taken as a roadmap of this thesis.

2.2.1. Theory of change

The concept of the "Theory of Change" was popularized by Carol Weiss in 1995 as a comprehensive framework that explains how and why a desired change is anticipated to occur (World Bank Group, 2020). This approach encourages designers of complex initiatives to articulate their theories explicitly, facilitating the evaluation process and enhancing their capacity to take credit for outcomes predicted during the planning phase. A Theory of Change outlines the connections between activities and outcomes, grounded in prior thesis or experience, to explain the mechanisms driving the anticipated change (W.K. Kellogg Foundation, 2017).

According to the International Labour Organization (ILO, 2004), a Theory of Change outlines how an intervention is expected to achieve its intended results. It utilizes a causal or results chain (also known as a logical framework) to illustrate how the sequence of inputs, activities, and outputs within a program leads to specific outcomes (objectives), ultimately contributing to the overall goal. A causal chain maps the following components: Inputs (Financial, human, and

other resources required for the intervention), Activities (Actions or tasks undertaken to transform inputs into outputs), Outputs (Goods produced or services provided through the intervention), Outcomes(The application or use of outputs by the target groups), and Aim (The final, long-term outcome or overarching goal of the intervention)

According to Stanford PACS (2020), a Theory of Change (ToC) sketches the sequence of causes and effects that underlie a nonprofit's strategy, starting with the organization's activities and culminating in its intended outcomes. It provides both the organization and its leadership with a common framework for understanding its goals and the steps necessary to achieve them. If an organization cannot persuasively describe the theory of change behind its programs, it should raise concern. A Theory of Change incorporates three basic elements: activity, intermediate outcomes, and ultimate outcomes. It serves as a powerful visualization tool that focuses efforts on specific, achievable, and desirable future outcomes. By incorporating assumptions, projections, and an analysis of the current context, it offers a realistic understanding of how change might unfold. This action-oriented approach helps identify the necessary milestones and conditions for success. Additionally, a Theory of Change is a collaborative, multi-stakeholder exercise that promotes experiential learning and provides a flexible framework for addressing complex social change. It functions as a semi-structured change map, linking strategic actions to desired results while ensuring continuous and critical monitoring of both individual and collective progress throughout the change process (PACS, 2020).

According to PM4NGOs (2017), a Theory of Change (ToC) serves as a blueprint for guiding the implementation of programs, helping organizations anticipate the likely effects of their interventions. It provides a structured framework for planned social change by outlining the long-term objectives and identifying the interconnected components, or outcomes, needed to achieve these goals. These components are visually represented through a pathway of change, offering a clear depiction of the process leading to the desired outcome. The development of a Theory of Change can seem complex, but it has proven to be a valuable tool for program practitioners and social workers, simplifying the process and clarifying how social change should be approached. Additionally, a ToC guides the evaluation process by determining what aspects

of the program should be assessed, when, and how, ensuring that evaluations are aligned with the intended impacts and outcomes of the project.

2.2.2. Evaluation Theory

Evaluation theories provide a framework for understanding the purpose, design, and implementation of program evaluations. They help to guide the evaluation process and inform the selection of evaluation methods and measures. This article explores different evaluation theories, and how they can inform and enhance the evaluation process. It also highlights the benefits of using evaluation theories in M&E practice and provides tips for selecting and applying the most appropriate evaluation theory for a given program or intervention.

Evaluation theory is expressed with different types. Among these; utilization -focused evaluation theory, system evaluation theory, empowerment evaluation theory, logical model evaluation theory, and realist evaluation theory. For this specific study, utilization-focused theory and empowerment theory are considered very helpful.

2.2.2.1. Utilization-Focused Evaluation (UFE) Theory

Patton's concept of Utilization-Focused Evaluation (UFE) prioritizes the practical application of evaluation findings by tailoring the evaluation process to meet the specific needs of its intended users. According to Patton (2008, 2012), UFE provides a flexible framework that helps evaluators collaboratively identify the most appropriate evaluation approach for a given context. Instead of promoting a specific evaluation method or model, UFE focuses on designing evaluations that are useful to stakeholders, ensuring that the results can inform decision-making, improve programs, and achieve desired outcomes.

The core principles of UFE include use-driven design, which ensures evaluations address the unique information needs of stakeholders; collaborative involvement, where stakeholders are actively engaged throughout the process; and iterative adaptation, allowing evaluations to evolve as new insights emerge. This approach emphasizes capacity-building among stakeholders, helping them acquire skills to use evaluation findings effectively. UFE can be applied across various evaluative purposes (formative, summative, developmental), data types (qualitative, quantitative, mixed), and focuses (process, outcomes, impacts, or costs).

Overall, UFE seeks to ensure that evaluations are relevant, credible, and actionable, with the goal of fostering positive change and continuous improvement within programs, policies, and organizations (Patton, 2008, 2012).

According to Fetterman (2001), in his work on empowerment evaluation, recognizes the significance of utilizing evaluation findings to improve program effectiveness and inform decision-making. He emphasizes that UFE is critical in providing actionable, context-specific insights that help stakeholders understand how to apply the evaluation results to drive organizational or programmatic changes. Additionally, Donna (2009) stated UFE by highlighting its role in promoting equity-focused evaluation. She states that UFE, when applied through an equity lens, ensures that the voices of marginalized or underserved communities are represented and their needs addressed in the evaluation process. This application of UFE also ensures that the evaluation findings contribute to social justice and equitable outcomes for these communities.

According to Gergen (2012), UFE provides a collaborative framework where evaluation is not just about gathering data, but about facilitating continuous, participatory learning. She views UFE as a process that is deeply embedded in fostering relationships and ensuring that all stakeholders particularly end-users are actively involved in the evaluation process and in interpreting the findings. Besides, Schwandt (2015) discussed the importance of UFE in making evaluations not just relevant, but useful and actionable. He stresses that evaluators must focus on ensuring that the evaluation addresses the practical needs of users, and are adaptable enough to influence future program decisions, both in design and implementation.

2.2.2.2. Empowerment Evaluation Theory

Many scholars have contributed to advancing the practice of Empowerment Evaluation by applying it in different contexts and emphasizing key principles such as capacity-building, stakeholder participation, and social justice

Empowerment Evaluation, introduced by David Fetterman, is an approach that centers on stakeholder participation in the evaluation process to promote learning, capacity-building, and empowerment. According to Fetterman (2001), this evaluation approach emphasizes collaborative engagement, allowing stakeholders to actively participate in defining evaluation

questions, analyzing data, and applying findings. The overarching goal is to build the capacity of stakeholders to independently conduct evaluations and use the results to inform decision-making and improve program effectiveness.

Empowerment Evaluation is grounded in three core principles: improvement, participation, and social justice. The principle of improvement focuses on enhancing program quality while building the capacity of stakeholders to effectively engage with and utilize evaluations. The principle of participation ensures active involvement from stakeholders at every stage of the evaluation process, allowing for their perspectives to shape the evaluation. Lastly, the principle of social justice emphasizes equity, inclusion, and addressing systemic inequalities, particularly for marginalized populations. This makes Empowerment Evaluation particularly useful in community-based and social change programs, where stakeholders are invested in the program's success. This approach encourages ownership of the evaluation process, fostering collaboration and building sustainable evaluation systems. It is especially effective in contexts where marginalized or underrepresented populations are involved, promoting meaningful and lasting social change (Fetterman, 2001).

According to Schensul (2003), he extends the concept of Empowerment Evaluation by focusing on its application in community-based participatory research (CBPR). He emphasizes the value of collaboration and mutual respect between researchers and community members. Schensul advocates for the decentralized decision-making approach in which stakeholders, especially marginalized groups, actively shape the research agenda and use findings to drive social change and community empowerment. This collaborative approach fosters a shared understanding of evaluation and research findings, leading to a more meaningful impact for communities.

Additionally, Mertens(2003) has contributed significantly to the field of social justice evaluation, which aligns closely with the principles of Empowerment Evaluation. Mertens highlights the ethical underpinnings of EE and advocates for evaluations that prioritize equity and inclusion. She stresses that Empowerment Evaluation, in particular, can be an effective method for promoting social change by focusing on marginalized communities and involving them in the evaluation process. Mertens views EE as a critical tool for advancing social justice and addressing power imbalances in evaluation and decision-making processes.

Selden's work explores the role of Empowerment Evaluation in organizational development and capacity-building. He underscores that EE empowers community members and organizations by providing them with tools for self-assessment and improvement. He emphasizes that Empowerment Evaluation's self-reflective nature helps organizations improve internal processes and enhance their effectiveness over time. This process not only improves the outcomes of programs but also builds long-term capacity within the organization to continue improving on its own, reducing dependency on external evaluators(Selden, 2009).

Similarly, Stewart's (2009) on his work on Empowerment Evaluation examines its utility in evaluating social programs and emphasizes the need for inclusive evaluation practices that engage a broad range of stakeholders, including those traditionally excluded from decision-making. She stresses that Empowerment Evaluation is particularly useful for community-driven initiatives and emphasizes participatory approaches as a means to build local capacity and ensure that programs are responsive to the real needs of participants. Her research shows that stakeholder empowerment leads to better program sustainability and more meaningful change.

According to King (2007), she explored the relationship between evaluation and organizational development through the lens of Empowerment Evaluation. She argues that the empowerment process leads to better program quality and enhanced organizational capacity. By involving stakeholders in decision-making, organizations can create more equitable systems and facilitate community-driven change. King advocates for using EE to build capacity in organizations to manage and evaluate their own programs, rather than relying on external evaluators, ensuring the sustainability and long-term success of initiatives.

2.2.3. Stakeholder Theory in MEAL Practice for INGOs

Stakeholder Theory, introduced by Freeman (1984), offers a crucial framework for understanding the relationships between organizations and the various groups impacted by their activities, outcomes, and impacts. In the context of MEAL (Monitoring, Evaluation, Accountability, and Learning) practice in International Non-Governmental Organizations (INGOs), the theory underscores the importance of considering and engaging diverse stakeholders throughout the program cycle. The central premise of Stakeholder Theory is that

organizations must prioritize the interests and concerns of all relevant stakeholders to achieve ethical, effective, and sustainable outcomes. For INGOs, these stakeholders encompass beneficiaries, donors, government agencies, local partners, staff, and the broader communities affected by their interventions.

Stakeholder Identification and Engagement in MEAL

The initial step in applying Stakeholder Theory within MEAL is identifying the relevant stakeholders involved in a program or intervention. This includes beneficiaries, who are directly impacted by the program, and whose feedback is crucial in assessing the program's relevance, quality, and effectiveness. Donors and funders, who provide the financial resources, are concerned with the efficient use of funds, program outputs, and long-term impacts. Local partners and government entities play a vital role in implementing the program and ensuring alignment with local policies and needs. Program staff contribute insights into the feasibility, challenges, and successes of program implementation. Additionally, the broader community and society, including those not directly affected by the program, may have an interest in the social, economic, or environmental outcomes of the interventions. As Freeman (1984) emphasizes, identifying and engaging stakeholders ensures that organizations understand and address the diverse needs, expectations, and concerns of those involved. In the MEAL framework, this involves incorporating feedback from all relevant stakeholders into monitoring, evaluation, accountability, and learning processes.

Stakeholder Influence on MEAL Practice

Stakeholder Theory suggests that organizations must prioritize the needs and expectations of their stakeholders, as these groups influence the program's success, reputation, and sustainability. In MEAL practice, stakeholder interests shape the design and implementation of monitoring, evaluation, accountability, and learning activities. Monitoring involves engaging stakeholders to ensure that the data collected reflects their needs and perspectives. For instance, involving beneficiaries in the monitoring process helps capture their views on program performance, creating a more accurate and inclusive picture of progress (Patton, 2012). Evaluation also heavily relies on stakeholder involvement, as their feedback provides valuable

insights into the program's effectiveness, relevance, and impact. Participatory evaluation approaches, which involve beneficiaries, ensure their voices are heard and their experiences are incorporated into the findings (Bamberger, 2016). Accountability is central to Stakeholder Theory, as organizations are expected to be answerable to their stakeholders. MEAL frameworks incorporate mechanisms like reporting and feedback loops to ensure transparency and address stakeholder concerns (SIDA, 2004). Learning within MEAL benefits from stakeholder feedback, as it informs reflection on program successes and challenges. By integrating stakeholder perspectives, INGOs can improve their programs, adapt to emerging needs, and enhance long-term sustainability (Patton, 2012).

Stakeholder Engagement Strategies in MEAL

To effectively integrate Stakeholder Theory into MEAL practices, INGOs can employ several engagement strategies throughout the program cycle. Participatory approaches involve stakeholders in the design, implementation, and evaluation of programs, ensuring their needs and priorities are reflected. These approaches foster a sense of ownership and empower communities to actively engage in the program. For example, participatory tools like community scorecards or beneficiary feedback surveys track program performance while promoting accountability and transparency (Funnell & Rogers, 2011). Regular communication and consultation with stakeholders, including beneficiaries, donors, local partners, and government authorities, ensures their voices are heard and concerns are addressed. This process strengthens accountability and ensures that stakeholders' perspectives are integrated into decision-making (Bamberger, 2016). Feedback mechanisms, such as surveys, focus group discussions, and interviews, enable stakeholders to express their views on program performance, guiding INGOs to make timely adjustments. Acting on feedback enhances trust and supports continuous improvement (Patton, 2012). Additionally, capacity building equips stakeholders, especially local partners and beneficiaries, with the skills and knowledge to meaningfully engage in MEAL activities. This includes training on data collection, evaluation methods, and how to use monitoring and evaluation data for decision-making (SIDA, 2004).

Benefits of Applying Stakeholder Theory in MEAL

Applying Stakeholder Theory in MEAL practices offers several benefits for INGOs, enhancing the relevance, effectiveness, and sustainability of their programs. Enhanced program relevance results from stakeholder engagement, ensuring that programs are designed to meet the actual needs of beneficiaries and communities. This leads to more relevant and impactful interventions aligned with local priorities (Funnell & Rogers, 2011). Increased program effectiveness occurs when stakeholders are involved in monitoring and evaluation, allowing for regular assessment and timely adjustments based on real-time feedback. This proactive approach improves program outcomes by identifying and addressing issues early on (Patton, 2012). Stronger accountability and trust are fostered when INGOs involve stakeholders in MEAL processes, demonstrating transparency and responsibility in program implementation. This builds trust with donors, partners, and beneficiaries, strengthening relationships and ensuring efficient use of resources (SIDA, 2004). Finally, improved sustainability results from stakeholder engagement, as it promotes local ownership and commitment to the program. This makes interventions more likely to continue benefiting communities even after the program concludes (Bamberger, 2016).

In conclusion, integrating Stakeholder Theory into MEAL practices is essential for ensuring that INGOs prioritize the diverse needs and concerns of all relevant stakeholders. By engaging stakeholders in monitoring, evaluation, accountability, and learning processes, INGOs can improve program relevance, effectiveness, and sustainability. Furthermore, stakeholder engagement fosters stronger accountability and trust, building the foundation for long-term success.

2.2.4. Organizational Learning Theory in MEAL Practice for INGOs

Organizational Learning Theory focuses on how organizations acquire, share, and apply knowledge to improve their operations and adapt to changing environments. In the context of International Non-Governmental Organizations (INGOs) and their MEAL (Monitoring, Evaluation, Accountability, and Learning) practices, organizational learning theory emphasizes the importance of using data and insights from monitoring and evaluation to foster continuous improvement and innovation. The theory suggests that organizations must not only collect and process information but also create systems and structures that facilitate the absorption, integration, and application of this knowledge throughout the organization. By doing so, INGOs

can develop adaptive strategies that enhance their impact, respond to emerging challenges, and maintain accountability and effectiveness in their programming.

Key Components of Organizational Learning in MEAL for INGOs

Knowledge Acquisition: In the context of MEAL, knowledge acquisition involves gathering data from monitoring and evaluation activities, stakeholder feedback, and learning activities. By systematically collecting data on program outputs, outcomes, and impacts, INGOs can generate valuable insights that inform decision-making. These insights can include lessons on what worked, what did not, and why. Data from surveys, focus group discussions, interviews, and field observations serve as the basis for knowledge acquisition. This data collection supports the organization's ability to adapt and evolve based on evidence rather than assumptions.

Knowledge Sharing: The sharing of knowledge is crucial to ensuring that the lessons learned from MEAL activities are disseminated throughout the organization. In INGOs, this may involve regular workshops, internal reports, or platforms for staff to exchange experiences and solutions. A culture of knowledge sharing fosters cross-functional collaboration, enabling different teams and units to align their actions and strategies. Organizational learning is facilitated when information is openly shared across departments and with external stakeholders, such as donors and local communities. Through these knowledge-sharing mechanisms, INGOs can improve coordination and ensure that learning is integrated into new program designs.

Knowledge Integration: Once knowledge is acquired and shared, the next step is integrating it into the organization's policies, strategies, and practices. In INGOs, this means that the lessons learned from evaluations, monitoring, and stakeholder feedback should be embedded into future program designs, resource allocation, and decision-making processes. For example, insights from a program evaluation may lead to adjustments in program strategy or the adoption of new approaches to meet emerging challenges. Organizational learning theory highlights the importance of creating feedback loops and formalizing mechanisms to ensure that knowledge becomes a part of organizational routines.

Adaptive Capacity: Organizational learning theory posits that organizations must be adaptive to thrive in dynamic environments. INGOs that successfully integrate learning into their MEAL systems are better equipped to respond to changes in the operating environment, such as shifts in local needs, donor priorities, or global crises. By continuously evaluating their programs, INGOs can refine their strategies and improve the relevance and impact of their interventions. This adaptability is especially important in crisis situations or contexts with high levels of uncertainty, where quick adjustments are necessary to ensure program success.

Continuous Improvement: The ultimate goal of organizational learning in MEAL is continuous improvement. Through systematic monitoring and evaluation, INGOs can identify areas for enhancement and implement changes to increase program effectiveness and efficiency. This continuous learning process is vital for long-term success, as it allows organizations to evolve based on real-time feedback and evidence. In the MEAL framework, learning from both successes and failures is critical for improving the overall quality of interventions and ensuring that programs remain responsive to beneficiary needs.

Role of Organizational Learning in MEAL Practice

Organizational learning plays a central role in making MEAL practices more effective and impactful. By creating a learning culture within an INGO, organizations can institutionalize the use of monitoring and evaluation data for continuous improvement. This alignment between MEAL and organizational learning is essential for improving both program design and implementation, enhancing accountability, and ensuring that lessons learned are applied to future interventions.

Challenges to Organizational Learning in INGOs

Despite the advantages, INGOs face several challenges in applying organizational learning to their MEAL practices:

Knowledge Retention: INGOs, especially those working in emergencies or conflict-affected areas, often experience high staff turnover. This can lead to a loss of institutional knowledge,

hindering the organization's ability to learn from past experiences. Retaining and transferring knowledge across staff transitions is a critical challenge for organizational learning in INGOs.

Siloed Learning: In many INGOs, different teams or departments may operate in silos, leading to fragmented learning. Without clear mechanisms for knowledge sharing and collaboration, the insights from monitoring and evaluation may not reach all parts of the organization. This can reduce the effectiveness of the learning process and limit the ability to integrate lessons into organizational practices.

Limited Resources: While organizational learning requires investments in training, knowledge management systems, and capacity building, INGOs often face resource constraints. Limited financial and human resources can restrict the ability to implement organizational learning strategies effectively, especially in low-resource or emergency settings.

Implications for MEAL Practice in INGOs

Incorporating organizational learning theory into MEAL practices provides INGOs with a powerful tool for improving the quality and impact of their programs. To leverage organizational learning effectively, INGOs should focus on creating learning environments, building feedback loops, and institutionalizing learning. INGOs should invest in mechanisms for knowledge sharing, such as internal platforms for exchanging lessons learned, staff development programs, and regular reflection sessions. Regular feedback loops from monitoring and evaluation activities should be used to guide program adjustments, ensuring that learning is continuously integrated into decision-making processes. Furthermore, INGOs must integrate learning into their strategic planning and programmatic approaches, ensuring that lessons learned inform future initiatives and contribute to sustainable program outcomes

2.2.5. Resource-Based View (RBV) Theory in MEAL Practice for INGOs

The Resource-Based View (RBV) theory, originally developed by Barney (1991), posits that the competitive advantage of an organization is largely derived from its unique resources and capabilities. In the context of International Non-Governmental Organizations (INGOs) and their

MEAL (Monitoring, Evaluation, Accountability, and Learning) practices, RBV provides a framework for understanding how INGOs can leverage their internal resources—such as human, financial, technological, and organizational capabilities—to improve the effectiveness and sustainability of their programs.

RBV emphasizes that the strategic use of resources that are valuable, rare, inimitable, and non-substitutable (VRIN) can enhance the capacity of INGOs to deliver high-quality programs, monitor progress, evaluate outcomes, ensure accountability, and learn from experiences. In MEAL practice, INGOs are increasingly focusing on utilizing their internal resources, such as skilled staff, organizational systems, and data management technologies, to improve program effectiveness and impact. Applying RBV to MEAL helps INGOs recognize how their resource assets can be optimized to foster better decision-making, accountability, and continuous learning.

Key RBV Concepts Applied to MEAL in INGOs

In the context of the Resource-Based View (RBV), valuable resources are those that significantly contribute to an organization's ability to achieve its goals. For INGOs, valuable resources within their Monitoring, Evaluation, Accountability, and Learning (MEAL) practices may include data systems, monitoring tools, staff with expertise in evaluation, and networks that facilitate knowledge-sharing across the organization. By leveraging these resources, INGOs can enhance their monitoring and evaluation capacities, which, in turn, improves accountability and learning outcomes. A key example of a valuable resource is an effective Monitoring Information System (MIS), which allows INGOs to track and analyze data in real-time, assess program progress, and identify areas for improvement (Bamberger, 2016).

Rare resources are those that are not widely available to competitors, offering an organization a competitive edge. In MEAL, rare resources may include highly skilled evaluation staff, innovative program delivery methods, or unique partnerships with local organizations. INGOs can use these rare resources to develop and implement effective MEAL systems that provide deep insights into program performance. For instance, INGOs with access to hard-to-reach populations or specific local knowledge can utilize this rare resource to conduct more accurate and insightful evaluations (Patton, 2012).

Inimitable resources are those that are difficult for competitors to replicate. In the MEAL context, these resources can include an organization's culture, institutional knowledge, and long-term relationships with stakeholders. INGOs that have a strong organizational culture of learning and accountability can integrate these aspects into their MEAL systems, fostering an environment of continuous improvement. Furthermore, long-term relationships with local communities provide INGOs with valuable contextual knowledge that is difficult for other organizations to replicate, thereby enhancing the quality and relevance of evaluations (Funnell & Rogers, 2011).

Non-substitutable resources are those that cannot be replaced by other resources and are critical to an organization's operations. For INGOs, a non-substitutable resource may include their access to a network of local stakeholders, which is essential for conducting meaningful monitoring and evaluations that reflect the needs of the community. Without these local networks, INGOs may face challenges in collecting accurate data or gaining insights into program impacts. Non-substitutable resources, such as a strong relationship with beneficiaries, are also crucial for creating effective accountability mechanisms, ensuring that feedback is gathered and acted upon (SIDA, 2004).

Leveraging Resources for Effective MEAL Practices in INGOs

Human resources are a fundamental element for effective MEAL practices, as the expertise of program staff—including monitoring officers, evaluation specialists, and data analysts—plays a key role in strengthening an INGO's monitoring, evaluation, accountability, and learning efforts. INGOs can improve their MEAL systems by investing in the training and development of their staff, ensuring they possess the necessary skills to design and implement comprehensive monitoring and evaluation activities. Skilled staff members not only improve the quality of evaluations but also foster a culture of learning within the organization, enabling it to adapt its programs based on the evidence generated through MEAL processes (Bamberger, 2016). Moreover, hiring staff with specific knowledge of the local context further enhances the relevance and effectiveness of evaluations, ensuring that insights are contextualized and applicable to the target population.

Data systems and technology are another critical resource for INGOs in MEAL practice. Advanced tools such as data management systems, data visualization platforms, and mobile-based monitoring technologies are invaluable for the collection, analysis, and reporting of program data. INGOs that invest in these technologies can more effectively track progress, monitor real-time data, and conduct thorough evaluations, which ultimately supports better decision-making (Patton, 2012). These technological resources also contribute to improved accountability by ensuring that data is transparent, accessible, and actionable for both internal and external stakeholders. This level of transparency not only helps INGOs refine their programs but also strengthens trust with donors, beneficiaries, and other partners.

Organizational processes and structures are vital in ensuring that MEAL activities are integrated seamlessly throughout all phases of program implementation. INGOs that establish dedicated teams for monitoring and evaluation, along with clear lines of accountability for learning, are better positioned to manage their resources effectively. These organizational resources provide a framework for systematically incorporating lessons learned into future planning, ensuring continuous improvement in program quality. Additionally, clear communication channels and decision-making structures are crucial for ensuring that the insights derived from monitoring and evaluations are promptly acted upon, contributing to improved program performance (Funnell & Rogers, 2011). By establishing these robust processes and structures, INGOs can enhance the impact and sustainability of their programs.

RBV and Program Sustainability in INGOs

RBV can also contribute to the long-term sustainability of INGO programs by promoting the efficient and strategic use of resources. Sustainable programs are more likely to result from the thoughtful allocation and utilization of organizational resources, particularly those that are inimitable or non-substitutable. By strengthening the resource base—whether through capacity-building initiatives, improving systems for data collection and analysis, or building stronger relationships with stakeholders—INGOs can ensure that they are better positioned to maintain and scale their impact over time.

Challenges and Limitations in Applying RBV to MEAL in INGOs

While the Resource-Based View (RBV) offers a useful framework for understanding how INGOs can utilize their resources in MEAL practice, there are several challenges that these organizations must navigate to optimize their effectiveness. One significant challenge is resource constraints. Many INGOs operate in emergency or low-resource settings where funding is limited, which can hinder their ability to invest in essential resources for robust MEAL systems, such as skilled staff, advanced technology, and data management tools. This lack of financial resources can significantly affect the quality and scope of monitoring, evaluation, accountability, and learning activities. Additionally, INGOs often work in volatile environments characterized by political instability, conflict, or inadequate infrastructure, which can further impede their capacity to efficiently use available resources. These external constraints make it difficult to collect reliable data, conduct evaluations, and engage stakeholders in a meaningful way, limiting the effectiveness of MEAL systems (Bamberger, 2016). Moreover, organizational capacity challenges, such as a lack of coherence in resource allocation or misalignment between available resources and organizational goals, can undermine the successful implementation of MEAL practices. Addressing these challenges requires a strong commitment from leadership to ensure that MEAL systems are adequately resourced, integrated into organizational strategies, and aligned with long-term objectives (Patton, 2012).

2.2.6. Theory of Accountability as Responsibility and Learning (Fisher)

The Theory of Accountability as Responsibility and Learning, proposed by Fisher (1998), extends traditional accountability frameworks by emphasizing the dual concepts of responsibility and learning. In this model, accountability is not simply about fulfilling obligations and reporting to stakeholders but also about the learning process that arises from evaluating outcomes and adjusting actions for future improvements. Fisher's theory highlights the need for organizations, including International Non-Governmental Organizations (INGOs), to not only demonstrate their responsibility through actions and reports but also actively engage in learning from their experiences to enhance future performance.

In Fisher's framework, responsibility refers to the obligation of INGOs to act inaccordancewith their mission, goals, and the expectations of their stakeholders. It involves delivering on

commitments, utilizing resources efficiently, and ensuring that actions align with the organizational objectives and stakeholders' needs. Responsibility includes being transparent about what has been accomplished and the resources used. This aspect of accountability ensures that INGOs uphold ethical standards and fulfill their commitments to beneficiaries, donors, and other partners.

The learning aspect of Fisher's theory focuses on how organizations respond to feedback, reflect on past actions, and make adjustments to improve their future interventions. It emphasizes that accountability is not just about fulfilling immediate obligations but about continuously improving performance through an iterative process of reflection and adaptation. In the context of INGOs, this means using evaluation results, beneficiary feedback, and lessons learned to revise strategies and improve program design and implementation. A key component of learning is fostering an organizational culture that values critical reflection and knowledge-sharing.

Application to MEAL

In the context of MEAL (Monitoring, Evaluation, Accountability, and Learning), Fisher's Theory of Accountability as Responsibility and Learning provides a comprehensive framework for INGOs to approach accountability not merely as a reporting exercise but as a dynamic, learning-oriented process. The theory suggests that accountability involves more than just providing reports to donors or stakeholders; it also entails learning from the evaluation data and adapting practices accordingly. For example, an INGO might collect data on program outcomes, but instead of simply using it for final reporting, they are encouraged to use it for reflective learning. The theory advocates for the creation of feedback loops where evaluation results are not just shared but actively used to inform decisions about future program design, resource allocation, and stakeholder engagement.

Thus, MEAL in INGOs should be structured not only to track and report on program activities and outputs but also to ensure that lessons learned from monitoring and evaluation processes directly inform program improvements. Feedback systems such as community consultations, stakeholder meetings, and participatory evaluations should be designed to create channels where learning is integrated into program adaptation and improvement. The learning dimension within

MEAL ensures that INGOs remain responsive to emerging challenges and opportunities, leading to more effective and sustainable interventions.

Impact on MEAL Practice

Fisher's theory has significant implications for MEAL practices within INGOs, especially regarding how feedback and evaluation data are treated. INGOs that integrate responsibility and learning into their MEAL systems are likely to develop a more dynamic and responsive approach to accountability. The following key aspects illustrate the impact of Fisher's theory on MEAL practice:

*Institutionalizing Feedback Mechanisms***:** INGOs need to establish feedback mechanisms that facilitate continuous engagement with stakeholders. This could involve mechanisms such as real-time feedback loops from beneficiaries, community-based monitoring, or post-program evaluations that directly inform future programming decisions.

Adaptive Program Design: Learning from evaluation findings means INGOs must be flexible and adaptive in their approach. If certain strategies or activities are not working as expected, they should be willing to revise the program to better meet the needs of the target population, thereby ensuring that interventions remain relevant and effective.

*Continuous Organizational Learning***:** MEAL systems should promote a culture of learning within INGOs. This involves regularly revisiting the goals, assumptions, and approaches used in programs, questioning their effectiveness, and making necessary adjustments. Evaluation and monitoring data should be treated as tools for organizational learning, not just accountability.

Building a Learning Organization: The integration of learning and responsibility within the accountability framework means that INGOs should not only be accountable for their results but should also encourage a learning environment where mistakes are acknowledged, and improvements are embraced. This is particularly important in complex program contexts, where conditions may change over time.

Improved Decision Making: By institutionalizing learning into MEAL systems, INGOs can improve decision-making processes. They can ensure that all decisions—whether related to

resource allocation, program design, or scaling interventions—are informed by solid evidence and past experience

Overall, Fisher's Theory of Accountability as Responsibility and Learning presents an approach that extends beyond compliance-based accountability to foster continuous improvement and organizational learning. By embedding learning within accountability frameworks, INGOs can enhance their effectiveness, adaptability, and long-term impact in their operational contexts

2.3. Empirical Review of Factors Influencing MEAL Practice in INGOs

According to Daniel (2023), The role of M&E is primarily accountability and learning, and as such creating a separate independent M&E unit independent of the projects has been found to be better in aiding the M&E function of accountability (includes reporting) and learning. M&E Practices have greatly improved the quality and performance of projects even though more still has to be done to improve M&E standards. The widespread application of M&E theories and concepts is evident in the increased professionalism and increased reputation and trust of the NGO in Zimbabwe by key stakeholders such as the government and funders. From most NGOs in Zimbabwe the M&E system has helped the organization in identifying problem areas early, involvement of stakeholders, and giving transparency to funding partners. It also helps in future planning for new projects.

According to Sisay Dejene (2017), a well-structured monitoring and evaluation (M&E) system significantly enhances project success; however, its absence does not necessarily lead to project failure. The contributions of M&E are evident in establishing a robust system through the recruitment of competent staff, continuous capacity building, reinforcement of internal accountability mechanisms, and active involvement of M&E experts throughout the project cycle. While other factors also influence project success, the dimensions explored in the research have demonstrated a meaningful impact.

2.3.1. Influence of Stakeholders' Engagement on MEAL Practice

Stakeholder engagement plays a critical role in enhancing the practice of Monitoring, Evaluation, Accountability, and Learning (MEAL) systems in international NGOs. Research has consistently highlighted that effective stakeholder participation leads to improved sustainability, accountability, and the relevance of evaluation results. According to Frilliness (2015), cited in

Godfrey (2018), various forms of stakeholder engagement—such as resource mobilization, setting monitoring standards, collaborative partnerships, and advocacy—significantly contribute to the sustainability and success of projects. These forms of participation ensure that evaluations are not only comprehensive but also grounded in the needs and expectations of those involved. Moreover, the engagement of stakeholders can improve decision-making, build trust, and create opportunities for mutual learning through the exchange of information and experiences (W.K. Kellogg Foundation, 2017).

The quality of MEAL systems is directly influenced by how stakeholders are integrated into the evaluation process. Caron and Dufour (2015) noted that meaningful involvement of stakeholders enhances the relevance and utility of evaluation findings, ensuring that the results align with the actual needs of communities. Active participation also fosters ownership and a culture of learning, where stakeholders contribute to the evaluation design, data collection, and the interpretation of results, ultimately improving accountability and program impact. Additionally, Beatrice (2012) underscored the importance of integrating beneficiary voices into M&E frameworks, particularly to improve accountability and project effectiveness, highlighting the need for inclusive practices.

In line with this, Bryson et al. (2006) found that stakeholder engagement from the planning phase through to the evaluation stage leads to better decision-making and greater impact. The involvement of stakeholders ensures that the evaluation measures relevant outcomes, which are critical for shaping future actions. Their engagement creates a shared vision among stakeholders and helps identify actionable recommendations. The importance of stakeholder involvement in the design of ME systems was further emphasized by Brien and Allen (2014), whose research showed that stakeholders' participation in setting monitoring indicators, evaluation criteria, and interpreting results directly contributes to stronger program design, more actionable recommendations, and enhanced program sustainability.

Despite these benefits, a study by Nzayisenga et al. (2022) found a concerning gap in communication, as many organizations failed to adequately inform local communities about the importance of ME activities. This gap points to the need for better engagement strategies that ensure stakeholders are well-informed and actively involved throughout the MEAL process. This

oversight highlights the critical role that proper stakeholder analysis plays in improving ME system performance.

The involvement of stakeholders in the MEAL process is not limited to local communities; it extends to donors as well. According to Beatrice (2012), the influence of donors on ME system design and implementation is significant due to their financial contributions. However, Daniel (2023) argued that donors often impose a "one-size-fits-all" approach to ME systems, which may not always align with the specific needs and capacities of NGOs. This can present challenges in adapting ME frameworks that are contextually appropriate, highlighting the dominant role of donors in shaping ME practices within the sector.

In a study conducted by Eyuel (2022), it was found that stakeholders were actively involved in the design, planning, and data collection aspects of ME systems. These stakeholders also participated in decision-making processes and feedback mechanisms, underscoring the collaborative nature of the ME framework. This participatory approach was further supported by Godfrey N. Mmassy (2018), who noted strong collaboration between stakeholders and ME staff in developing schedules and making decisions, which ultimately enhanced the effectiveness and accountability of the ME process.

Overall, these findings suggest that stakeholder engagement is indispensable for the success of MEAL practices in international NGOs. Effective engagement not only improves the quality and relevance of evaluations but also fosters accountability, ownership, and capacity building, leading to more sustainable and impactful development outcomes.

2.3.2. Influence of Organizational Culture on MEAL Practice

Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within international NGOs is significantly influenced by organizational culture. Daniel (2023) highlights key factors affecting MEAL practices in Zimbabwe, emphasizing the importance of recruiting qualified ME personnel whose expertise directly enhances ME practices. However, he notes challenges such as limited skills in evaluation design and data analysis, which hinder the effective use of M&E tools. Daniel argues that empowering ME staff with robust data analysis skills is critical to improving data collection and interpretation. Furthermore, he

stresses the need for an independent reporting structure for ME units to ensure objectivity and prevent bias, particularly when evaluation findings are unfavorable to project managers. Drawing on Lazio's (2015) findings, Daniel also highlights that underfunding of M&E systems often results from a lack of leadership commitment, not just resource scarcity. Overall, his study underscores the significance of professionalization, leadership commitment, and structural autonomy in enhancing MEAL practices and improving the effectiveness of M&E systems in international NGOs.

Further research supports the idea that organizational culture plays a crucial role in the success of MEAL practices. A study by Joe Duke II (2012) in Nigeria found a positive association between organizational culture and NGO performance, suggesting that leveraging culture as an organizational resource can enhance effectiveness. Similarly, Ali Coskun (2016) emphasized that a supportive organizational culture, characterized by trust and confidence, positively impacts employee commitment and overall performance within NGOs. Moreover, research by the University of Dar es Salaam (2015) demonstrated that national culture influences organizational culture within multinational companies, underlining the importance of understanding cultural dynamics in organizational practices.

Training is another vital element in strengthening MEAL practices. Philip Kamau Njuguna (2016) found that the majority of M&E staff participate in training sessions, affirming the relevance of the training to their roles. The study revealed that targeted training initiatives significantly improve the practice of M&E systems. Additionally, the research found that well-trained and experienced M&E teams, with adequate staffing levels and over five years of experience, positively affect the performance of M&E systems. Similarly, Nzayisenga et al. (2022) identified that employees generally receive adequate training in ME planning, but noted a lack of alignment between M&E plans and organizational activities. Moreover, the study found that program training needs analysis was insufficient, which hindered the acquisition of appropriate skills for managing M&E activities.

The role of leadership support for M&E systems is also crucial. Sisay (2017) highlighted that some respondents reported strong senior management support for M&E systems, while others noted the absence of such support. Contrastingly, Eyuel (2022) found that a majority

of respondents felt that leaders consistently communicate M&E results, participate in system design, and allocate sufficient resources for M&E activities. This supportive environment, coupled with management's involvement in M&E efforts, enhances the effectiveness and sustainability of MEAL practices in NGOs. These findings collectively point to the critical influence of organizational culture, leadership, and training in driving the practice of MEAL systems in international NGOs.

2.3.3. Influence of Technological Tools on MEAL Practice

Technological tools have become pivotal in enhancing the effectiveness of Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within international NGOs, significantly improving data collection, analysis, and reporting processes. According to the International Rescue Committee (IRC, 2021), the adoption of digital data collection platforms such as CommCare and Kobo Collect has revolutionized the speed and accuracy of data gathering, providing real-time insights that enhance program effectiveness and accountability. Similarly, the World Food Programme (2021) collaborates with various NGOs globally, leveraging technology to streamline operations and improve service delivery. The integration of artificial intelligence (AI) is also being explored to scale humanitarian responses, with the IRC's Signpost project utilizing AI to provide multilingual information to displaced individuals, thus reaching millions more efficiently (Thalia, 2024). However, the use of AI raises concerns regarding data privacy and the accuracy of AI-generated information, highlighting the complexities of integrating new technologies in humanitarian work.

According to Eval Community (2023), Monitoring and Evaluation (M&E) tools, which include more than just data collection instruments, have evolved into essential mechanisms for managing complex projects and programs. These tools not only help clarify objectives and measure the impact of interventions but also provide valuable insights that support informed decision-making, ensuring that efforts are effective and impactful. The incorporation of Information and Communication Technologies (ICTs) in M&E practices has further transformed the field. Technologies such as mobile phones, personal computers, and internet-based tools enable NGOs to communicate with beneficiaries, conduct surveys, and collect data efficiently. According to Laurel Jansury et al. (2015), these ICTs complement traditional methods like newspapers and radio, extending the capabilities of M&E systems and reducing operational costs. Tools like GIS

software, SPSS, CSPro, EpiInfo, and database management systems have become standard for data analysis and reporting.

Despite these advancements, challenges persist, particularly in rural and remote areas where limited internet connectivity and weak mobile networks hinder the full potential of ICTs. Beatrice Adhiambo Dobi (2012) underscores the importance of ICT equipment in achieving MEAL objectives, noting that proper utilization of technology is just as critical. For instance, respondents in her study used computers for various M&E functions, such as report writing, data storage, and analysis. However, Sisay (2017) highlights the gaps in infrastructure, revealing that many projects still lack the necessary database systems to support effective decision-making, with only 37% of projects having a functioning database in place. Addressing these infrastructural gaps is crucial for unlocking the full potential of technological tools in M&E, ensuring that insights are timely, accurate, and actionable.

These findings collectively demonstrate that when effectively implemented, technological tools can substantially enhance MEAL practices in international NGOs, leading to more efficient operations and improved program outcomes. However, to fully realize these benefits, addressing infrastructure gaps and ensuring proper utilization of ICTs are essential for maximizing their impact on program implementation and evaluation.

2.3.4. Influence of Financial Resources on MEAL Practice

Financial resources are pivotal to the effective implementation of Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within international NGOs. Adequate funding allows these organizations to develop and sustain robust MEAL systems that ensure programs are thoroughly monitored, evaluated, and adapted based on evidence. However, insufficient financial resources can severely limit an NGO's capacity to carry out these critical activities, undermining both program quality and accountability. Research by the *International Journal of Contemporary Management* (2021) underscores the importance of financial planning, emphasizing that without adequate funding, NGOs struggle to implement effective M&E systems, ultimately affecting their long-term success and sustainability.

Similarly, a study on Save the Children International's financial performance (Shekiba, 2020) highlighted that budget constraints directly impact an NGO's ability to carry out comprehensive M&E activities. The study found that inadequate funding limited their ability to perform essential evaluations and monitoring, which in turn affected overall organizational effectiveness. These findings align with recommendations from the W.K. Kellogg Foundation (2017), which advises that 5-10% of a program's budget should be allocated to performance monitoring and evaluation. Such allocation supports the capacity-building required to enhance M&E processes. Save the Children's Global Guideline further recommends a minimum of 5% for M&E activities to ensure organizational effectiveness in learning and accountability.

However, despite these guidelines, research has shown significant discrepancies in M&E budget allocations across NGOs. For example, *Philip Kamau Njuguna* (2016) found that only 3.9% of surveyed organizations allocated the recommended 9-10% of their budgets to M&E, while a larger proportion (28.6%) allocated less than 2%. This underfunding often results in organizations either reducing the scale of their M&E efforts or diverting funds to other activities, compromising the quality of monitoring and evaluation practices. In contrast, some international organizations manage to meet the recommended allocation levels, yet local NGOs continue to face challenges in securing sufficient funding.

Further research by *Nzayisenga et al.* (2022) found that increasing the proportion of M&E budget within project allocations positively impacted MEAL effectiveness in Rwandan NGOs, showing a clear correlation between financial resources and program performance. Despite these findings, concerns were raised regarding the misallocation of funds within the M&E budgets, with some of the allocated amounts being redirected to non-M&E activities, further limiting the impact of these resources.

Euyel (2022) noted the importance of allocating resources for capacity-building, especially training, to ensure that staff have the necessary skills to implement and manage M&E activities. This is supported by Sisay (2017), who argued that the absence of dedicated M&E staff and the inadequate use of available funds hinder the effectiveness of MEAL practices. Similarly, *Beatrice Dobi* (2012) found that many NGOs lacked separate budgets for M&E, leading to inconsistent budgetary decisions that hindered effective implementation.

In conclusion, the recommended allocation for the MEAL (Monitoring, Evaluation, Accountability, and Learning) budget in international NGO projects generally falls between 5% and 10% of the total project budget. This recommendation is endorsed by organizations such as the W.K. Kellogg Foundation (2017) and Save the Children's Global Guideline, which advocate for dedicating 5-10% of the budget to M&E activities to ensure the effectiveness of monitoring, evaluation, and learning processes. Such allocations empower NGOs to enhance their capacity, conduct thorough evaluations, and implement critical learning and accountability measures (Daniel, 2023). The evidence clearly indicates that sufficient financial resources are essential for the success of MEAL practices. Adequate funding enables organizations to effectively monitor, evaluate, and learn from their programs, fostering program success and accountability. On the other hand, insufficient funding—whether due to poor allocation or mismanagement—limits an NGO's capacity to measure and improve their activities, ultimately affecting both their immediate outcomes and long-term sustainability.

2.4. MEAL Practices and Accountability

Accountability is a fundamental principle in the successful implementation of projects within the development and humanitarian sectors. It ensures transparency, responsibility, and responsiveness to stakeholders, allowing organizations to explain their actions and decisions in a clear and justifiable manner. As the International Rescue Committee (IRC, 2021) emphasizes, accountability creates a relationship where one party has the right to demand an explanation and impose sanctions if responses fall short. This relationship, however, is complex, as Hengevoss (2022) points out, due to the need to balance the diverse interests of various stakeholders.

PM4NGOs (2020) identifies four key components that form the foundation of accountability: transparency, standardization, responsiveness, and participation. Transparency involves sharing information to build trust and mutual understanding, while standardization ensures compliance with rules, regulations, and best practices. Responsiveness entails addressing feedback from stakeholders to enable adaptive actions, and participation stresses the importance of engaging stakeholders in decision-making to ensure that outcomes are inclusive and equitable. Together,

these elements create a robust framework for accountability, which is essential for driving trust, improving the quality of interventions, and ensuring successful program outcomes.

In the context of NGOs, accountability functions at various levels, each contributing to effective program management. Downward accountability holds organizations responsible to their beneficiaries and local communities, ensuring that high-quality services are delivered, particularly in conflict-sensitive environments (PM4NGOs, 2020). Upward accountability requires NGOs to answer to funders, donors, and government entities, ensuring the efficient use of resources and alignment with broader program objectives. Horizontal accountability focuses on collaboration with project partners and other stakeholders, facilitating systemic changes through joint efforts. Internal accountability ensures that NGOs uphold their values and align internal processes with organizational goals while maintaining responsibility to employees.

Despite the importance of accountability, research highlights persistent challenges in establishing effective systems. Sisay Dejene (2017) found significant gaps in the accountability mechanisms of Save the Children Ethiopia, particularly regarding complaint response systems and child participation, which scored poorly in assessments. Furthermore, internal accountability mechanisms were inadequate, with limited avenues for staff to raise concerns, relying mainly on anonymous systems to report issues like fraud. These findings point to the ongoing difficulty of establishing comprehensive and functional accountability frameworks in NGOs.

Studies by Coule (2015) and Hengevoss (2022) further illustrate the complexities of balancing competing demands from various stakeholders, making accountability processes multifaceted and challenging. These challenges underscore the need for tailored accountability systems that address the unique needs of each stakeholder group while promoting transparency, inclusivity, and responsiveness. Strengthening accountability mechanisms, particularly at the internal and downward levels, is crucial for fostering trust, improving collaboration, and ensuring that interventions lead to sustainable, meaningful impacts.

Moreover, a study by the Science for Africa Foundation (2023) highlights that robust MEAL systems are essential for organizations to track progress, make necessary adjustments, and assess the impact of their interventions. The research emphasizes that MEAL practices contribute to

accountability by facilitating information sharing and developing feedback mechanisms that guide program implementation. Similarly, Oxfam's 2023 guide on MEAL in fragile contexts stresses the importance of effective MEAL systems in monitoring progress, assessing impact, and fostering accountability through engagement with stakeholders.

Further supporting this, a 2023 study on donor-funded development projects in Kenya found that strategic MEAL practices significantly enhance project performance. The study reveals that strengthening MEAL frameworks and better involving communities can lead to improved development outcomes. The recommendations emphasize the importance of enhancing MEAL systems, strengthening community engagement, improving training programs, and optimizing resource management to achieve greater success in development projects.

In conclusion, strengthening accountability mechanisms, supported by robust MEAL practices, is essential for the success of development and humanitarian interventions. By ensuring transparency, responsiveness, and inclusivity, organizations can foster trust, improve collaboration, and achieve sustainable impacts, ultimately benefiting both the stakeholders involved and the broader communities they serve.

2.5. MEAL Practices and Learning

The integration of intentional learning into project management and MEAL (Monitoring, Evaluation, Accountability, and Learning) practices is essential for improving project practice and fostering adaptive management. PM4NGOs (2020) stresses that intentional learning should be woven throughout the entire project lifecycle, especially during the implementation phase. During the planning stage, MEAL plans should include designated reflection points that allow teams and stakeholders to pause, review, and analyze data gathered through monitoring, accountability mechanisms, and other information sources. These learning processes must be participatory, well-documented, and shared with stakeholders, ensuring that the insights gained influence decisions at both the program and portfolio levels.

However, despite the importance of intentional learning, evidence shows that many NGOs fail to apply these practices consistently. Daniel (2023) points out that NGOs often conduct M&E

primarily to meet donor reporting requirements, rather than using the data to improve project performance. Interviews with M&E experts reveal a need for a cultural shift in how data is analyzed and used, shifting from merely compliance-driven activities to leveraging insights that can guide future project design and adaptive management strategies.

Similarly, Beatrice (2012) discovered that small local NGOs tend to focus on accountability-driven M&E activities, often neglecting the critical aspect of lesson learning and program improvement. These organizations typically only meet the minimum M&E requirements, especially when under external scrutiny. This approach limits the potential for generating actionable insights and perpetuates patterns of recurring challenges in project implementation.

On the other hand, some NGOs effectively use M&E findings to inform decision-making. A study by Godfrey (2018) found that 97% of respondents reported that their organizations used M&E data to influence decisions. This highlights the potential of learning-driven M&E practices to enhance project outcomes and organizational effectiveness.

Learning events, organized throughout the project lifecycle, offer valuable opportunities for reflection. These events provide teams with the chance to extract lessons from implementation, document knowledge, and share insights with donors and government agencies. While data is often used for accountability purposes, the importance of utilizing it to inform future programming and improve organizational practices is gaining increasing recognition (Matimba, 2023).

Empirical evidence underscores the necessity of cultivating a learning culture within NGOs, where M&E findings serve not only as accountability tools but also as mechanisms for continuous improvement. To achieve this, organizations must embed intentional learning objectives within their MEAL plans, ensuring that the process is inclusive and participatory. Additionally, NGOs should shift from compliance-driven M&E practices to data-driven decision-making, enabling adaptive management that responds effectively to changing contexts. Furthermore, increasing the documentation and dissemination of lessons learned is crucial for informing future programming, building organizational knowledge, and avoiding the repetition of past mistakes.

By addressing these gaps, NGOs can improve their ability to use M&E findings for meaningful program improvements, ultimately leading to greater impact and sustainability in their interventions.

2.6. Conceptual Framework

In this study, the dependent variable is MEAL (Monitoring, Evaluation, Accountability, and Learning) practices, and the independent variablesstakeholder engagement, organizational structure, technological tools, and financial budget availabilityare chosen based on their significant influence on MEAL practice. Below is the rationale for including each variable:

Dependent Variable: MEAL Practices

MEAL practices is critical in ensuring that projects are effectively monitored, evaluated, and improved. High-performing MEAL systems provide accurate, timely, and actionable data that drive decision-making, enhance accountability, and foster organizational learning. Understanding the factors that influence MEAL practice is essential to designing systems that meet stakeholder expectations and achieve desired outcomes.

Independent Variables

1. Stakeholder-Engagement

   Stakeholder engagement is fundamental to MEAL practice, as it ensures that the needs and perspectives of beneficiaries, funders, and other stakeholders are incorporated into the evaluation process. Effective engagement fosters collaboration, trust, and accountability, leading to more accurate and actionable insights. Research highlights that participatory approaches in MEAL improve data relevance and enhance program outcomes by addressing the priorities of key stakeholders.

2. Organizational-Culture

   Organizational culture refers to the shared values, beliefs, norms, and practices that shape how employees interact and work within an organization. It influences decision-making, communication, and overall organizational effectiveness. Organizational culture plays a crucial role in the success of MEAL practices by shaping attitudes toward accountability, learning, and adaptation. A culture that prioritizes transparency, collaboration, and

continuous improvement fosters effective MEAL implementation, ensuring data is used for informed decision-making and program enhancement. Conversely, a culture resistant to change or lacking a learning mindset can hinder honest reporting, feedback utilization, and overall MEAL effectiveness. Integrating MEAL into the organizational culture strengthens accountability and enhances long-term impact.

3. Technological-Tools

   The availability and effective use of technological tools significantly impact the efficiency and accuracy of MEAL processes. Digital tools streamline data collection, analysis, reporting, and visualization, reducing manual errors and enhancing real-time decision-making. Technology also enables the integration of advanced methodologies, such as geospatial mapping and machine learning, into MEAL practices, further improving their practice.

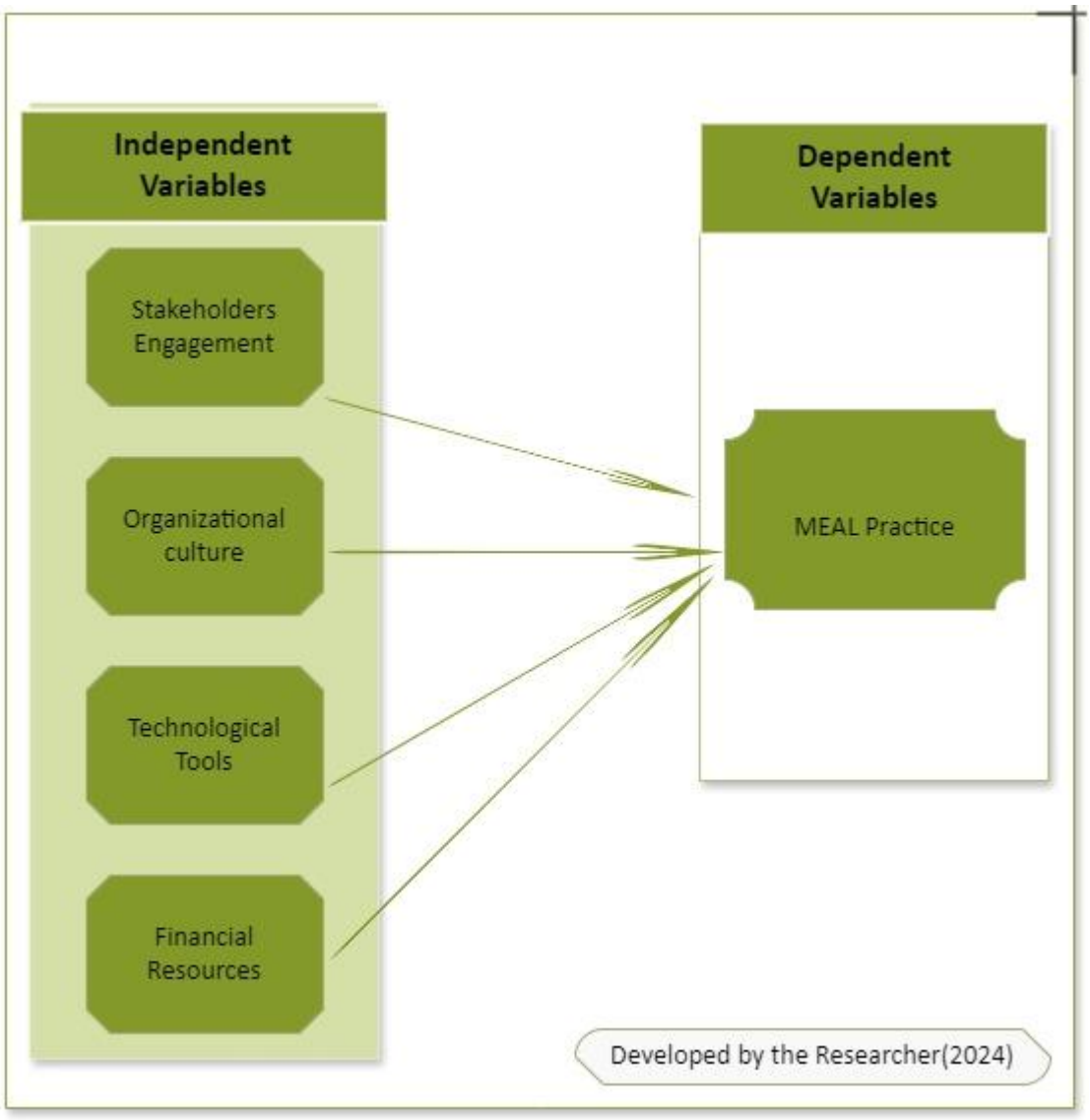
4. Financial-Budget-Availability

   Adequate financial resources are essential for implementing high-quality MEAL systems. A sufficient budget ensures the availability of skilled personnel, advanced tools, training, and logistical support required for effective MEAL operations. Limited funding often leads to compromised data quality, reduced stakeholder engagement, and the inability to sustain MEAL practices over time.

Linking Variables to the Conceptual Framework

The proposed relationship between the independent variables and MEAL practices highlights the significant role each factor plays in strengthening monitoring, evaluation, accountability, and learning systems. Stakeholder engagement ensures that MEAL processes are inclusive and participatory, incorporating diverse perspectives from beneficiaries, donors, and implementing partners to enhance accountability and learning. Organizational culture fosters an environment conducive to MEAL integration by promoting evidence-based decision-making, continuous learning, and leadership commitment to accountability. Technological tools contribute to the efficiency and accuracy of MEAL systems by enabling real-time data collection, streamlined reporting, and improved data management for informed decision-making. Finally, financial resources serve as a critical enabler, providing the necessary funding for staffing, capacity

building, data collection, and overall implementation of MEAL activities. Together, these factors influence the effectiveness and sustainability of MEAL practices within international NGOs.



Source: Developed by researcher (2024)

Figure 2.1:Conceptual framework of the study

CHAPTER THREE

3. RESEARCH DESIGN AND METHODOLOGY

This chapter outlines the research design and methodology employed in this study, which investigates the factors influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) practice. It details the description of the organization and study area, research design and approach targeted population, sample size and sampling technique, data sources and types of data collected, of data analysis implemented, as well as ethical considerations adhered to throughout the study.

3.1. Description of Study Area and Site Selection

Imagine1day is an international development and humanitarian organization headquartered in Vancouver, Canada, with operations in Ethiopia since 2007. It is officially registered as a foreign charity with Ethiopia's Federal Charities and Societies Agency under license #0885 and as a Canadian registered charity under number 835895475RR0001. Initially, the organization focused on ensuring equitable access to high-quality education. Having successfully achieved this mission, Imagine1day now implements resilient, inclusive, and equitable development and emergency response projects. These initiatives prioritize education, child protection, and community well-being across ten Ethiopian regions: Tigray, Oromia, Amhara, South West People's, South Ethiopia People's, Sidama, Central Ethiopia, Somalia, Afar, and Benishangul-Gumuz.

According to Imagine1day's 2023 annual report, the organization manages its projects through a dedicated team of local staff, forming strategic partnerships with 946 schools—over 120 of which were built from the ground up by Imagine1day. Through these efforts, it has established 4,730 school clubs, distributed 95,000 books, 165 science kits, and 336 sports kits, positively impacting 265,031 individuals annually through education and training programs. The organization remains committed to supporting Ethiopia's progress toward achieving the United Nations Sustainable Development Goal of providing inclusive and equitable quality education for all. As a result, Imagine1day has facilitated access to education for over 175,000 out-of-

school children through development projects and reached more than 370,000 children through emergency initiatives.

Imagine1day emphasizes community engagement and leadership development as key pillars of its approach. By fostering leadership capacities across national education sectors down to local school communities, the organization ensures the sustainability and long-term impact of its projects. This commitment is reinforced through securing diverse grants that support out-of-school children (OOSCs) and by incorporating income-generating opportunities for parents and schools. These initiatives not only enhance educational access but also promote financial self-sufficiency and resilience among beneficiary communities.

Ensuring sustainable impact requires ongoing collaboration among school communities, government sectors at both national and regional levels, partner NGOs, funding organizations, and Imagine1day. The organization places significant emphasis on continuous monitoring and evaluation, applying collective skills and experiences to address challenges throughout project implementation. By fostering a culture of learning from both successes and failures, Imagine1day maintains accountability among all stakeholders. The monitoring, evaluation, learning, and accountability (MEAL) framework serves as a fundamental driver in refining interventions and ensuring effective project outcomes.

This study focuses on the Tigray Region Program Coordination Office as the primary research site. Two critical factors informed this selection. First, Imagine1day launched its operations in Tigray in 2008, preceding its expansion into other regions by three years. This extended presence in Tigray provides a valuable case study for analyzing the organization's impact over time, particularly within the MEAL framework. Second, the researcher's prior experience working with Imagine1day in Tigray presents practical advantages, including familiarity with local contexts, streamlined data collection, reduced logistical costs, and facilitated communication with university advisors for guidance in developing this research.

Within the Tigray region, Imagine1day has successfully implemented various development and emergency education projects. Notable development projects include the Sustainable Quality Primary Education (SQPE) project, the Primary Education Development Program (PEDP), the Community Driven Primary Education (CDPE) project, and the Leaders, Educators, and Parents (LEAP) project. In response to crises, the organization has also executed several Education in Emergency (EiE) initiatives, such as the Increasing Access to Protective, Inclusive Learning Opportunities for Crisis-Affected Children project, the Back to Learning project, the Education in Emergency Response for Internally Displaced Persons (IDPs) and returnees, the Social and Behavioral Change (SBC) project, and the Restoration of Basic Education Services program.

Additionally, Imagine1day has played a significant role in improving Water, Sanitation, and Hygiene (WASH) infrastructure in schools across the Tigray region. Key initiatives include the Inclusive School WASH (IS-WASH) project and the WASH Behavioral Change project, aimed at enhancing hygiene practices and access to clean water in educational institutions. Furthermore, child protection remains a crucial focus, as demonstrated by the Child Protection System Strengthening (CPSS) initiative, which integrates child protection (CP) and gender-based violence (GBV) response mechanisms to support vulnerable children affected by conflict.

By focusing on the Tigray region, this study aims to provide in-depth insights into the effectiveness of Imagine1day's interventions, highlight best practices, and identify areas for improvement, ultimately contributing to enhanced strategies for educational development and emergency response initiatives in Ethiopia.

3.2. Research Design and Approach

3.2.1. Research Design

This study adopts an explanatory research design to investigate the factors influencing the Monitoring, Evaluation, Accountability, and Learning (MEAL) practice in international NGOs, with a specific focus on imagine1day International Organization. The MEAL practice serves as the dependent variable, while stakeholder engagement, organizational culture, technological tools, and financial availability function as the independent variables.

The explanatory design is appropriate as it seeks to establish the relationships between these variables (Creswell, 2014). By applying this approach, the study aims to explain why and how these factors impact MEAL effectiveness. This design helps determine the extent to which organizational and external influences shape MEAL implementation (Babbie, 2020).

A cross-sectional research design complements this approach by enabling data collection at a single point in time (Bryman, 2016). Since MEAL practice is influenced by current organizational conditions, this design efficiently captures the prevailing dynamics and provides insights into key influencing factors. Additionally, cross-sectional studies are practical, cost-effective, and allow for the assessment of multiple variables simultaneously without requiring an extended study period (Kumar, 2019).

The combination of explanatory and cross-sectional research designs is well-suited for this study. It enables the identification of key determinants influencing MEAL practice while providing a snapshot of the current state of MEAL practices within Imagine1day.

3.2.2. Research Approach

This study adopted a mixed-methods approach, integrating both quantitative and qualitative research methods to examine the factors influencing MEAL (Monitoring, Evaluation, Accountability, and Learning) practices in Imagine1day International Organization. The combination of these approaches allowed for a comprehensive analysis, capturing both numerical data on key variables—such as stakeholder engagement, organizational culture, technological tools, and financial resources—and deeper insights into the experiences and perceptions of MEAL practitioners. As Saunders et al. (2012) explain, quantitative research involves the collection and analysis of numerical data, often through surveys and statistical methods, while qualitative research focuses on non-numerical insights obtained through interviews and thematic analysis.

In this study, structured questionnaires were used to collect quantitative data from a broad participant base, allowing for statistical analysis of patterns and relationships among the variables. Additionally, qualitative methods, including interviews with key stakeholders and document analysis, provided deeper contextual understanding of MEAL implementation

challenges and successes. The integration of both methods ensured a holistic exploration of MEAL practice at Imagine1day, leveraging the strengths of each approach to deliver a well-rounded, evidence-based analysis of the factors affecting MEAL effectiveness

3.3. Target Population

This study employs a census sampling approach, targeting all 69 staff members of Imagine1day International Organization to explore the factors influencing the practice of MEAL (Monitoring, Evaluation, Accountability, and Learning). Given the manageable size of the organization, a census approach ensures that every individual involved in MEAL processeswhether at the project, middle management, or top management levelis included in the research. This method allows for a comprehensive and representative dataset, eliminating sampling bias and providing a holistic view of MEAL practice across the organization.

The top management group consists of seven senior leaders, including the Senior Management Team (SMT), National Program Managers, supportive managers, and MEAL managers. Their strategic oversight of MEAL integration and policy development makes their input crucial in understanding the institutional commitment, financial resource allocation, and high-level decision-making affecting MEAL effectiveness.

The middle management group includes 15 staff members who operate at the regional level, particularly in Tigray and other intervention areas. These individuals play a pivotal role in translating MEAL policies into operational strategies, ensuring compliance with organizational standards while adapting to local conditions. Their insights are valuable for assessing stakeholder engagement, technological adoption, and resource distribution at the implementation level.

The project staff group, comprising 47 members, represents the frontline of MEAL execution in zonal, woreda, and kebele-level project areas. Their perspectives are essential for identifying practical challenges, technological limitations, and field-level stakeholder engagement. Since they directly implement MEAL activities, their experiences provide critical data on the effectiveness of MEAL tools, financial constraints, and the impact of organizational culture on day-to-day operations.

By incorporating responses from all staff categories, this study ensures a well-rounded evaluation of the dependent variable MEAL practice in relation to the independent variables: stakeholder engagement, organizational culture, technological tools, and financial resources. This census-based approach will generate robust findings that inform strategies for enhancing MEAL practices across Imagine1day International Organization.

Table 3.1: Imagine1day's staff (target groups)

Group of community	Number of staff			
	M	F	T	Remark
1) Top management level				
Senior Management Team (SMT)	2	0	2	
National Program managers' team	2	0	2	
Supportive managers Team (communication, grant, finance)	1	1	2	
MEAL managers team	1	0	1	
Sub-total	6	1	7	
2) Middle management level				
Regional programs manager	1	0	1	Researcher
Program team	9	0	9	
MEAL team	3	0	3	
Finance, HR & Admin team	1	1	2	
Sub-total	14	1	15	
3) Project staff				
Protection-unit	12	17	29	
Education unit	11	1	12	
Finance unit	1	2	3	
HR, and Administration unit	1	0	1	
MEAL unite	2	0	2	
Sub-total	27	20	47	
Grand total	47	22	69	

Source: imagine1day HR annual report (2024)

3.4. Data Source and Type

3.4.1. Data Source

The researcher used both primary and secondary sources of data.

3.4.1.1. Primary Source of Data

To gather primary data for this thesis, all respective titles within Imagine1day's organizational structure were considered essential sources. Staff members from three distinct hierarchical levels

were included: one, top Management Level (National Office): Executives at the office provided strategic insights regarding organizational goals related to MEAL practices and their alignment with overall mission objectives. Second, middle Management (Tigray Region): Managers based in Tigray offered valuable information on regional challenges and successes pertaining to MEAL implementation, local contextual factors that influence practice. Third, Project Staff (Deployed in Tigray): Frontline project staff contributed practical experiences regarding day-to-day operations related to monitoring and evaluation activities, as well as accountability mechanisms implemented within.

3.4.1.2. Secondary Source of Data

To supplement primary data, this study utilized secondary sources to analyze factors influencing MEAL (Monitoring, Evaluation, Accountability, and Learning) practices at Imagine1day. Various organizational documents were reviewed to provide a broader perspective on MEAL implementation. Key sources included M&E operational tools and reports, IT policies, and organizational policies, which helped assess the organization's culture and strategic commitment to MEAL. Additionally, project proposals, annual plans, and reports from both development and emergency projects were examined to evaluate stakeholder engagement, technological tools, and financial resource allocation in MEAL practices.

A total of 27 projects were analyzed to understand how MEAL was integrated into project planning, budgeting, and execution. These documents provided insights into how MEAL activities were prioritized by the organization and external stakeholders. Additionally, event-based recorded video documents were reviewed to explore the social auditing aspects of implemented projects, offering a deeper understanding of MEAL practice. These secondary data sources were instrumental in identifying patterns, verifying primary data findings, and strengthening the overall analysis of MEAL practice at Imagine1day

3.4.2. Data Type

The researcher utilized a mixed-methods approach, incorporating both quantitative and qualitative data, as well as contextual data types to provide a comprehensive understanding of factors influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within NGOs, specifically examining the case of imagine1day. The combination of quantitative

and qualitative data collection methods allowed for a robust analysis of the factors influencing MEAL practices at imagine1day. By integrating structured questionnaires, performance metrics, statistical data, interviews with management, and document reviews, this thesis aims to provide actionable insights that can enhance the effectiveness of MEAL practices in NGOs.

The quantitative component of the researcher included several data collection methods. A closed-ended questionnaire was developed to gather numerical data regarding various factors influencing MEAL practices. This included inquiries about stakeholders' engagement, organizational structure, technological tools employed, and available resources to conduct MEAL. Quantitative practice indicators related to MEAL were collected. These indicators included metrics such as the number of evaluations conducted, stakeholder feedback scores, and completion rates of MEAL activities. This data provided a clear picture of the effectiveness and efficiency of MEAL implementation within the organization. Existing statistical data from imagine1day reports and relevant databases were also analyzed to quantify aspects of MEAL practice. This information contributed to understanding trends and patterns in MEAL practices over time.

The qualitative aspect of the thesis involved two primary methods. In-depth interviews were conducted with top-level management at imagine1day. These interviews were instrumental in exploring their perceptions and experiences regarding MEAL practices within the organization. The insights gained from these discussions added depth to the quantitative findings. A thorough review of relevant documents was undertaken, including project reports, MEAL frameworks, training materials, and project proposals. This document analysis provided additional context and insights into existing practices and policies related to MEAL.

3.5. Data Collection Tool

To gather adequate and relevant information that aligns with the study's design, the researcher employed a combination of qualitative and quantitative data collection methods, including questionnaires, interviews, and document analysis. The use of both qualitative and quantitative approaches allowed for triangulation, where qualitative data helped validate and enrich the findings from the quantitative instruments. This approach ensures that the strengths of one method can compensate for the weaknesses of another, providing a more comprehensive

understanding of the phenomena under investigation (Onwuegbuzie & Teddlie, 2003). Data for the study were therefore collected through both open and close-ended questionnaire items, semi-structured interviews, and document analysis.

3.5.1. Questionnaire

The questionnaire used in this study was adapted from existing literature and refined by experts, educationalists, and the research advisor for accuracy and relevance. It was a crucial tool for collecting reliable data on individuals' opinions and views, enabling the gathering of diverse perspectives within a short timeframe. According to Creswell and Creswell (2018), questionnaires are commonly used to assess specific conditions, practices, and individual or group attitudes.

The five-point Likert scale, which ranged from 1 (Strongly Disagree) to 5 (Strongly Agree), was employed to capture responses across three management levels: top management, middle management, and project staff. This scale facilitated the collection of numerical data, making it easier to analyze and draw meaningful conclusions. Scheduled data collection was practiced. Data enumerators were trained on the questionnaire to ensure consistency with the research objectives, and the questionnaire was reviewed by colleagues and supervisors for validity before final approval. The tool was then uploaded to KoboToolbox, a free and cost-effective platform, chosen for its offline data collection capabilities and integration with SPSS for further analysis

3.5.2. Interview

In addition to the quantitative data from questionnaires, semi-structured interviews were conducted to gather qualitative insights. These interviews provided deeper context and helped clarify questionnaire responses, offering a more comprehensive understanding of the factors influencing MEAL practices. The semi-structured format allowed for flexibility, enabling follow-up questions to explore topics in greater depth while focusing on core research questions.

To accommodate top management, particularly those in different locations, interviews were conducted via phone and virtual meetings using platforms like Microsoft Teams and Zoom. This approach overcame geographical and scheduling barriers, ensuring broad participation. Overall,

the semi-structured interviews complemented the quantitative data, enriching the study with valuable insights into MEAL practices and their strategic importance within Imagine1day.

3.5.3. Document Analysis

Document analysis was used to examine factors influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) practices at Imagine1day. This approach involved reviewing key organizational documents such as strategic plans, MEAL frameworks, project reports, training manuals, financial statements, and policies. The aim was to identify key independent variables like stakeholder engagement, organizational structure, technological tools, and financial resources that impact MEAL practices. By analyzing these documents, the researcher gained a comprehensive understanding of the organizational context.

The strategic plans provided insight into long-term objectives related to MEAL practices, while the MEAL frameworks outlined the standards and guidelines for implementation. Project reports revealed the integration of MEAL practices in specific projects, and training manuals assessed staff development in MEAL activities. Financial statements helped evaluate resource allocation for MEAL processes, and organizational policies were reviewed to understand the formal structures supporting MEAL. This systematic analysis aimed to uncover patterns, gaps, and best practices influencing MEAL practice.

Document analysis complemented the quantitative and qualitative data from questionnaires and interviews by offering rich contextual and historical insights. It helped verify and cross-check information, enhancing the reliability of the study. The analysis of Imagine1day's projects—five developmental and twenty-three emergency projects, including education, WASH, and protection—provided a clearer picture of how MEAL practices are integrated within the organization. These includes 15 pure education projects, 2 pure WASH projects, 3 pure protection projects, and 7 integrated projects of education, protection, and WASH. Ultimately, document analysis was essential in building a deeper understanding of the internal factors affecting MEAL practice.

3.6. Data Collection Procedure

The data collection procedure for the research on factors influencing MEAL practices involved a combination of qualitative and quantitative methods. The researcher engaged data collectors both virtually and in person, providing three to four hours of orientation. Questionnaires were distributed through KoboToolbox with the advisor's support, ensuring they were well-prepared in English and easily accessible. Prior to data collection, the researcher trained data enumerators on the research's purpose and how to implement the data collection process effectively. Enumerators also briefed respondents to align them with the study's objectives and obtained oral consent.

Interviews were conducted with top management. The researcher personally conducted all interviews, establishing rapport and clearly explaining the study's purpose to create a conducive environment for open responses. Additionally, under the oral approval/consent of the country director, various organizational documents, including project proposals, reports, meeting minutes, and internal policies, were reviewed to enrich the data. The entire data collection process spanned three weeks, ensuring thorough coverage and accurate data

3.7. Reliability and Validity

Validity of the study was addressed through various aspects such as authenticity, credibility, trustworthiness, and integrity, alongside the use of data triangulation to guarantee the accuracy of the data collected and analyzed (Bryman, 2008). Kombo and Tromp (2006) define validity as the measure of how well a test captures what it is intended to measure. To ascertain validity of the data collection instruments, the researcher referred to similar research and their instruments. The questionnaire was constructed in line with the research objectives and available literature shaped in a precise and concise manner to ensure the authenticity of the collected data. Data were collected from reliable sources who have the necessary knowledge and experience in Monitoring, Evaluation, Accountability, and Learning (MEAL) practices In addition, after consulting with my advisor who evaluated and commented on the instrument, any unclear and ambiguous questions were reworded and rechecked before they were distributed to the respondents. In this study, content validity was prioritized, ensuring that the scope, depth, and relevance of the items directly aligned with the research questions and objectives. Minor edits

and modifications were made based on the feedback obtained to further enhance the validity of the questionnaire. Additionally, staff with extensive expertise in conducting organizational research reviewed both the interview guides and the documents (such as meeting minutes). These tools were cross-checked, proving that they complement each other, ensuring a consistent and reliable approach to measuring MEAL practices.

According to Kombo and Tromp (2013), reliability on the other hand refers to the consistency of measurement, meaning that the instrument used consistently produces the same results under the same conditions and with the same subjects. In other words, reliability estimates the accuracy of the measurements or, more precisely, the degree of uniformity of the results obtained from repeated measurements.

The researcher used a reliability test to ensure the accuracy of the data obtained. Cronbach's or coefficient alpha, as described by Carroll (2022) is a measure of internal consistency i.e., how closely connected a collection of items are as a group. It is regarded as a test of scale reliability.

Accordingly, a reliability test called Cronbach's Alpha Test was conducted on all measures for the variable with $\alpha > 0.7$ as shown in table below. Cronbach's alpha determines the internal consistency or average correlation of items in a survey instrument to gauge the reliability of questionnaire. Cronbach's alpha co-efficient of less than 0.5 is unacceptable reliability, $0.6 > \alpha \geq 0.5$ is poor reliability, $0.7 > \alpha \geq 0.6$ is questionable reliability, $0.8 > \alpha \geq 0.7$ is considered acceptable, $0.9 > \alpha \geq 0.8$ is preferred or good reliability and $\alpha \geq 0.9$ is considered excellent. According to the reliability statistics, result mentioned below the results has excellent internal consistency.

Table 3.2: Cronbach's Alpha reliability test for the variables

S/n	Variable	Number of Items	Croanbach's Alpha Test
1	Influence of stakeholders' actual engagement in MEAL practice	10	0.852
2	Influence of organizational culture on MEAL practices	13	0.789
3	Influence of financial resource budgeting on MEAL practices	8	0.826
4	Influence of technological tools on MEAL practice	5	0.874
5	Accountability practice as MEAL component	9	0.915

6	Learning practice as MEAL component	4	0.938
	Over all	49	0.925

Source: Survey data (2024)

3.8. Method of Data Analysis

The study employed a mixed-methods approach to analyze data, combining both quantitative and qualitative techniques. This approach ensured a comprehensive understanding of the factors influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within the organization. Descriptive Statistics were used to summarize and describe the basic features of the data, providing insights into respondents' demographics and overall attitudes. Measures such as mean, frequencies, and standard deviation were calculated using SPSS version 30.00 (IBM, 2020). These statistics helped in understanding the distribution of responses, central tendencies, and variability in the data. For example, descriptive statistics were used to analyze the demographic characteristics of respondents, such as age, gender, and job roles, as well as their overall perceptions of MEAL practices (Creswell & Creswell, 2021).

Inferential Statistics were employed to examine relationships and differences between variables and draw conclusions about the population. Techniques such as correlation analysis, Kruskal-Wallis test, Mann-Whitney U test, and Median test were used. Correlation analysis assessed the relationship between multiple independent factors (e.g., stakeholder engagement, organizational structure, technological tools, financial resources) and their collective influence on accountability and learning. Non-parametric tests like the Kruskal-Wallis and Median test (for more than two groups) and Mann-Whitney U tests (for two groups) were used to compare medians and identify significant differences between groups, such as management and project staff (Pallant, 2020). These tests provided insights into the significance of relationships and differences between variables, helping to identify key factors influencing MEAL practices.

For the variable on organizational culture; middle-level, and top-level management respondents are categorized as management as long as they are expected to be on the same page in understanding and experience to run the organization properly. Both top-level and middle-level

management shape organizational culture, with top leadership setting the vision and middle management implementing it through policies and practices. Their alignment ensures effective MEAL integration by maintaining consistency between strategic decisions and implementation. Middle managers bridge leadership and operational teams, fostering transparency, learning, and accountability. A fragmented culture weakens MEAL practices, while a unified management approach strengthens them. Middle management also influences top leadership through ground-level insights, reinforcing MEAL objectives.

Thematic Analysis was conducted to identify and analyze patterns (themes) within qualitative data. Open-ended responses from interviews were coded into themes representing common opinions or experiences related to MEAL practices (Braun & Clarke, 2020). This method helped uncover recurring ideas, challenges, and opportunities in implementing MEAL systems. For instance, themes such as "lack of resources" and "need for capacity building" emerged from the analysis, providing a deeper understanding of the barriers to effective MEAL implementation (Nowell *et al.,* 2021).

Content Analysis was used to systematically categorize and analyze qualitative information from interviews and documents. According to Schreier (2020), content analysis is the scientific study of communication content, focusing on meanings, contexts, and intentions. Stories and experiences shared by staff were analyzed to gain deeper insights into the implementation of MEAL systems. This method provided a structured way to analyze open-ended data, ensuring objectivity and systematic interpretation (Krippendorff, 2020). For example, content analysis revealed specific challenges faced by staff, such as limited access to technology and insufficient training, which were not fully captured in the quantitative data.

A Triangulation Design was used to validate and elaborate on findings by combining quantitative and qualitative data. The study followed a sequential approach, beginning with a quantitative phase (surveys) followed by a qualitative phase (interviews and document analysis) (Creswell & Plano Clark, 2021). Findings from the quantitative phase were investigated more deeply through qualitative methods, ensuring a comprehensive understanding of the research problem. For example, survey results indicating low stakeholder engagement were further explored through interviews, revealing specific reasons for this issue, such as lack of communication channels

(Fetters *et al*., 2020). This approach allowed the researcher to cross-validate results, enhancing the reliability and depth of the findings.

Table 3.3: Summary Table of Data Analysis Methods

Method	Purpose	Tool or Techniques	Application
Descriptive Statistics	Summarize and describe data features	Mean, frequencies, standard deviation	Understand demographics, attitudes, and variability in responses
Inferential Statistics	Examine relationships and differences between variables	Correlation, Kruskal-Wallis, Mann-Whitney U, Median Test	Identify significant relationships and differences in factors influencing MEAL practices
Thematic Analysis	Identify patterns and themes in qualitative data	Coding open-ended responses into themes	Uncover common opinions, challenges, and opportunities in MEAL implementation
Content Analysis	Systematically analyze qualitative information	Categorizing and interpreting interview and document data	Gain deeper insights into staff experiences and implementation challenges
Mixed-Methods Approach	Validate and elaborate on findings using both quantitative and qualitative data	Triangulation design (quantitative surveys followed by qualitative interviews)	Cross-validate results and provide a comprehensive understanding of MEAL practices

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3.9. Ethical Considerations

According to Enago Academy (2023), among the many reasons to have ethical consideration on thesis are: upholding human rights and dignity, protecting participant safety, ensuring social responsibility, build trust in thesis institution, complying with legal and regulatory compliance, and maintain scientific integrity. Accordingly, the data was collected considering these social and scientific values.

On top of this, according to Kumar (2005), it is wrong to collect data without the consent, willingness, and awareness of the participants. Consequently, respondents were aware of it and proved them-selves as the data is based on their willingness. They were also assured of confidentiality and anonymity throughout the study process that their identity as respondents would not be published.

The researcher tried to inform the respondents about the purpose of the study that is purely academic. The respondents' confidentiality was protected and informed that their participation in the study was based on their consent. The researcher was not personalizing any of the responses of the respondents during data presentation, analysis, and interpretation. Furthermore, all the materials that were used for this research study were duly acknowledged.

CHAPTER FOUR

4. RESULT AND DISCUSSION

This chapter presents the analysis and interpretation of data collected through questionnaires, interviews, and document analysis. A total of 69 participants, including top-level management, middle management, and project staff, responded to the questionnaires, achieving a 100% response rate. The questionnaires were administered via the Kobo Tool, with close follow-up and guidance to ensure accurate completion. In addition, interviews were conducted with three top-level management professionals through Microsoft Teams, and their responses were recorded for further analysis. Document reviews were also carried out to various development and humanitarian projects to gain deeper insights.

For the analysis of five-point Likert scale using Median test: the median value represents the central tendency of responses, where a median of 1 indicates strongly disagree(very poor/very low), 2 represents disagree(poor/low), 3 corresponds to neutral(moderate), 4 signifies agree, and 5 reflects strongly agree. The median is particularly useful for analyzing ordinal data, such as Likert scale responses, as it effectively captures the middle point without assuming equal intervals between response categories. This makes it a reliable measure for interpreting participant perceptions and trends in survey data (Gial, *et.al*, 2013).

For the analysis of the five-point Likert scale questionnaire, the benchmark established by Lindner (2024) was used. The interpretation of responses follows this scale: Strongly Agree (5 - 4.51), Agree (4.5 - 3.51), Neither Agree nor Disagree (3.5 - 2.51), Disagree (2.5 - 1.51), and Strongly Disagree (1.5 - 1.00). Additionally, the grand mean interpretation categorizes values as Low (1.00 – 2.49), Moderate (2.50 – 3.49), and High (3.50 – 5.00). To determine statistical significance, a p-value of less than 0.05 ($p < 0.05$) is considered indicative of a significant difference.

4.1. Demographic Profile of Respondents

The background of the respondents, including their current position in the organization, gender, age, educational qualifications, and work experience, is summarized as follows. The analysis of

respondents' backgrounds is presented using cross-tabulation, highlighting the position levels of the participants.

Table 4.1: Sex Segregation of Respondents

	Variables	Categories	Respondents Category							
			Top level management		Middle level management		Project staff		Total	
			Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Sex	Male	3	4.5	13	19.7	28	42.4	44	66.7
		Female	1	1.5	2	3	19	28.8	22	33.3

Key: Freq. = Frequency

The distribution of participants in the study shows 47(71.2%) project staff, 15(22.7%) middle-level management, and 04(6.1%) top-level management provides valuable insight into the dynamics of MEAL (Monitoring, Evaluation, Accountability, and Learning) practices within imagine 1day International Organization. This breakdown reflects the hierarchical structure of the organization and offers a foundation to analyze MEAL practices from different perspectives within the organization.

Top-level management plays a crucial role in shaping the Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within international NGOs including imagine 1day international organization. Their responsibilities include strategic decision-making and resource allocation that directly affect MEAL frameworks. Research indicates that when top management prioritizes MEAL practices, it leads to improved organizational performance and enhanced project outcomes (Baker *et al*., 2020). Furthermore, top-level managers are responsible for establishing policies that support data-driven decision-making processes. This includes setting clear objectives for monitoring and evaluation activities and ensuring that adequate resources are allocated for these initiatives (Meyer & Wiggins, 2021).

Middle-level management serves as a critical link between top-level management and project staff in implementing MEAL practices. They are tasked with translating strategic goals into actionable plans while ensuring that monitoring and evaluation activities align with organizational objectives (Harrison & Rainer, 2019). Additionally, middle managers often oversee training programs aimed at enhancing the skills necessary for effective monitoring and evaluation (Smith & Jones, 2022).

Project staffs are on the front lines of implementing MEAL practices within international NGOs including imagine1day, and their roles involve collecting data, conducting evaluations, and providing feedback on program effectiveness. The engagement of project staff is vital, as they possess firsthand knowledge about program operations and community needs (Thompson *et al*., 2023).

Figure 4.1 indicates that the majority of respondents, 44 (66.7%), were male, while 22 (33.3%) were female. This highlights a notable gender disparity, with male respondents outnumbering females. Research suggests that gender diversity in teams can enhance problem-solving capabilities and foster innovative solutions (Hunt & Layton, 2019). The integration of male and female perspectives is particularly significant in influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) initiatives. Collaboration between genders can lead to a balanced approach that incorporates diverse viewpoints, ultimately creating an environment where all voices are heard and valued (World Bank Group, 2018).

Cornwall (2014) observed that men often prioritize quantitative methods, focusing on technical efficiency, high-level performance metrics, and resource management in monitoring and evaluation. On the other hand, women tend to emphasize qualitative aspects, such as fostering community engagement, promoting inclusivity, and ensuring social accountability. By integrating these complementary strengths, MEAL practices can achieve greater depth and inclusivity. This interplay between genders adds significant value to research findings and enhances MEAL practices within organizations like *imagine 1day*.

However, the gender imbalance among respondents suggests that *imagine1day* may need to intensify efforts to promote gender equity within the organization. A more balanced representation of men and women in MEAL roles could better address gender-sensitive issues and foster a more inclusive approach to project monitoring, evaluation, accountability, and learning

To achieve greater gender equity, *imagine1day* should actively implement gender-sensitive hiring and promotion policies to create equal opportunities for men and women across all organizational levels. Additionally, the organization should provide targeted professional

development opportunities for women, including training, mentorship, and leadership programs, to support their career advancement. Embedding gender equity into MEAL frameworks is also essential to ensure that MEAL processes address diverse stakeholder needs and incorporate gender-sensitive indicators. By addressing these areas, *imagine 1day* can enhance its MEAL practices and foster a more inclusive and equitable organizational culture.

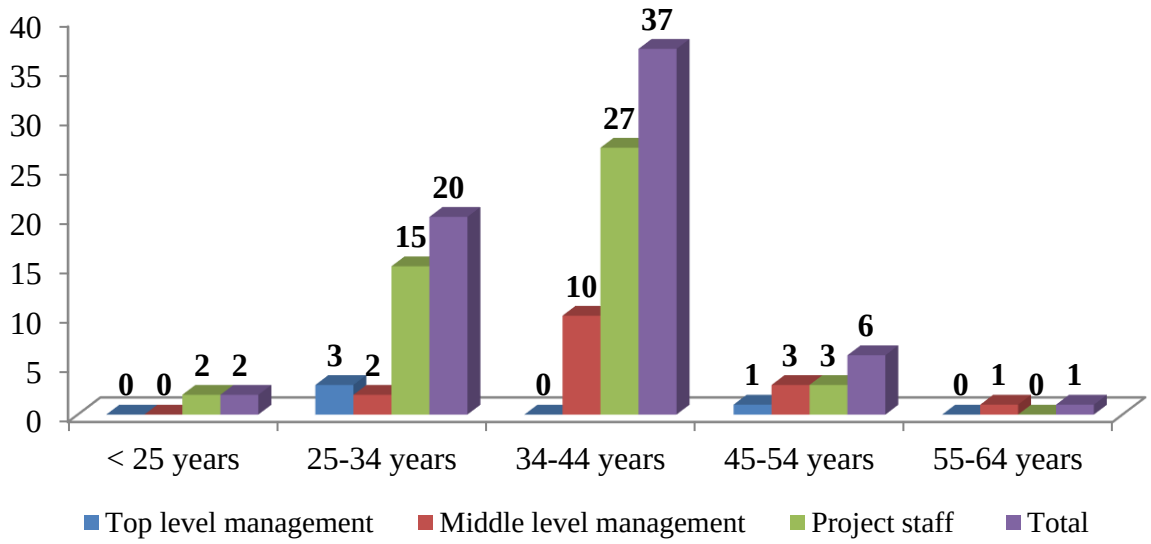

Figure 4.1: Age of respondents

Figure 4.1. reveals that the majority of respondents, 37 (56.1%), were between 34 and 44 years old, followed by 20 (30.3%) participants aged 25–34 years, and 6 (9.1%) participants aged 44–54 years. Each age group contributes uniquely to the MEAL practices within international NGOs. Participants aged 25–34 often bring fresh ideas, adaptability, and innovation, though their limited experience can make it challenging to navigate complex evaluation frameworks or accountability mechanisms. However, their enthusiasm and growing practical knowledge make them valuable assets, especially in learning and executing monitoring and evaluation activities (Smith & Jones, 2020). Respondents aged 35–44, typically in leadership or specialized roles, are critical for influencing strategic decisions and driving MEAL frameworks (Johnson et al., 2019). Their blend of experience and leadership skills positions them as key contributors to effective practices. Meanwhile, participants aged 45–54 provide institutional knowledge and sector-specific expertise, enabling them to contextualize current MEAL practices within historical and

organizational trends, which is vital for maintaining relevance and continuity (Williams & Thompson, 2022). Finally, individuals aged 55–64 bring extensive career experience and strategic insight. While they contribute significantly to MEAL initiatives, they may face challenges adapting to new technologies and workplace dynamics. Offering support in these areas can enable them to effectively integrate modern tools and methodologies (Anderson & Lee, 2023). The age distribution among respondents at *imagine1day* has important implications for MEAL practices. The strong representation of the 35–44 age group provides organizational stability, strategic thinking, and leadership. Simultaneously, the 25–34 age group adds energy, adaptability, and a readiness to adopt modern MEAL tools and methodologies. However, the limited representation of older age groups (45–54 and 55–64) poses challenges, such as a potential loss of institutional memory and fewer mentors for younger professionals. Additionally, the absence of respondents under 25 suggests a lack of entry-level opportunities, which could hinder talent acquisition and long-term succession planning. To address these challenges and optimize MEAL practice, *imagine 1day* should focus on leveraging the experience of the 35–44 and 45+ age groups by involving them in leadership roles and mentorship programs to transfer knowledge to younger staff. Enhancing youth inclusion by creating entry-level positions or internships for individuals under 25 is also critical for building a sustainable talent pipeline. Retaining senior staff can be achieved through flexible work arrangements or consulting opportunities. Lastly, fostering intergenerational collaboration can combine the technological adaptability of younger employees with the expertise of older professionals, creating a balanced and effective MEAL workforce.

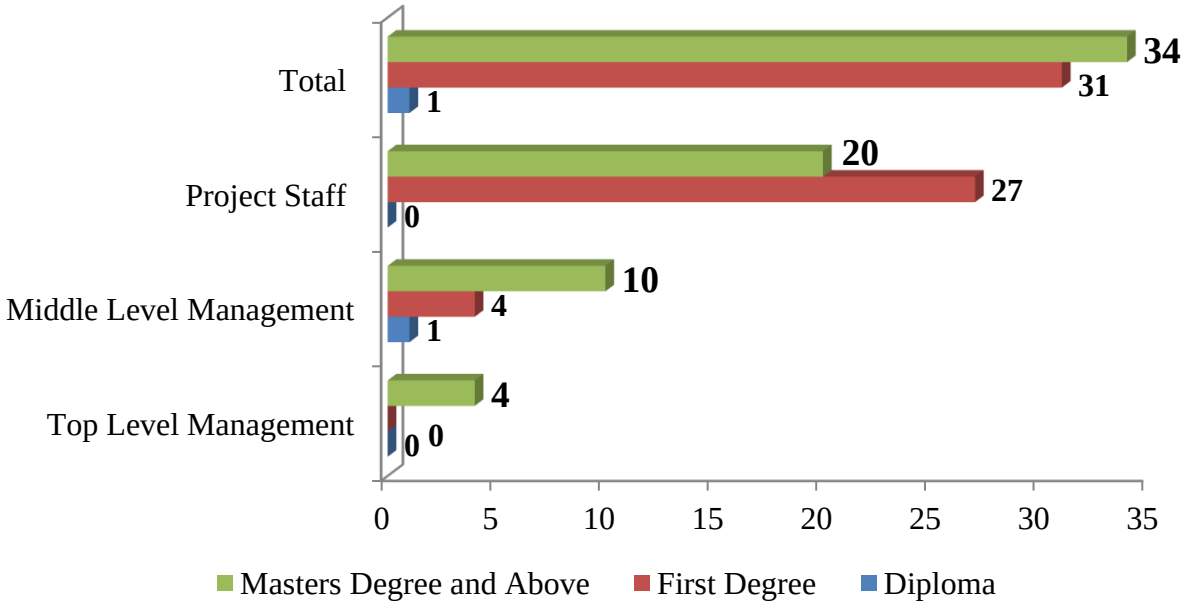

Figure 4.2:Educational Qualification of Respondents

In Figure 4.2. regarding to educational qualification the majority 34(51.5%) of participants were with Master's Degree and above. Similarly, 31(47%) of participants were first-degree holders with a minimal of Diploma holders. Accordingly, the education qualifications of participants significantly influence their roles in MEAL practices within international NGOs. Each level of education brings distinct advantages. Studies show that diploma holders bridge the gap between fieldwork and strategic decision-making (Smith & Jones, 2021). Participants with a first degree generally possess a more comprehensive understanding of theoretical frameworks underpinning MEAL practices. Their role is crucial in ensuring that monitoring activities align with organizational goals and stakeholder expectations (Johnson & Lee, 2023). In addition, those holding a master's degree or higher are typically equipped with advanced analytical skills and a deep understanding of theoretical concepts related to monitoring and evaluation. They often engage in high-level strategic planning for MEAL practices within organizations. Research suggests that individuals at this educational level are more likely to influence policy development due to their expertise in qualitative and quantitative research methods (Anderson & Patel, 2022). Their roles often involve mentoring less experienced staff members and leading complex evaluations that require sophisticated methodological approaches.

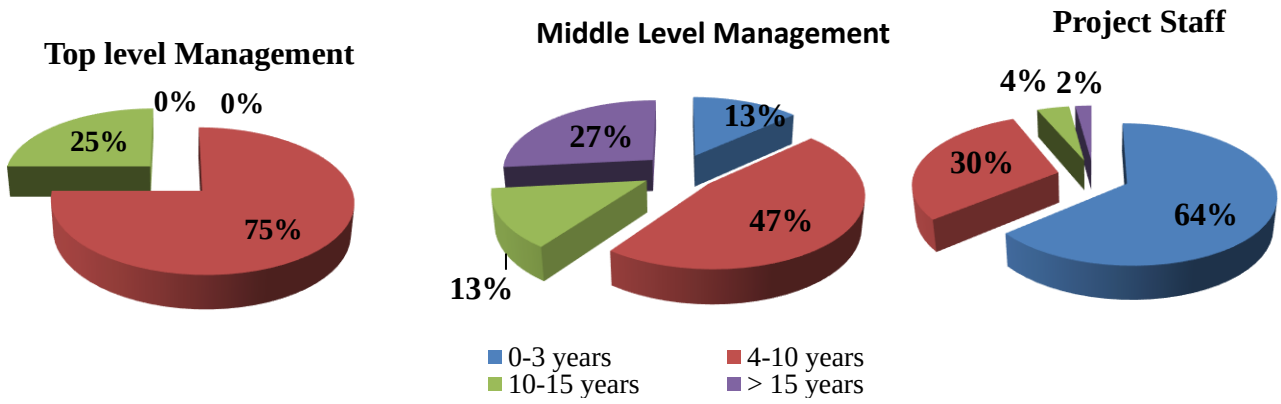

Figure 4.3:Work Experience of Respondents in NGO

In figure 4.3 regarding to respondent's work experience in NGOs, majority 32(48.5%), 24(36.4%) have 0-3 and 4-10 years of work experience respectively. As a result, participants with 0-3 years of experience may possess limited exposure to complex MEAL frameworks. Their understanding might be primarily theoretical, lacking practical application. Consequently, their contributions to MEAL practices might be less impactful compared to more experienced colleagues. According to Crawford & Bryce (2003), younger professionals or those with less experience may face a steep learning curve when it comes to understanding the organizational and contextual intricacies of MEAL practices. However, they could be more open to adopting innovative tools and technology, which could enhance MEAL effectiveness in the long run. Individuals with 4-10 years of experience typically can bridge the gap between theory and practice effectively, enhancing overall program effectiveness. Studies suggest that this level of experience correlates positively with improved practice in MEAL activities due to increased familiarity with organizational culture and operational challenges (Smith & Jones, 2020a). Sahay & Beal (2013) highlight that professionals with this level of experience typically have developed a good understanding of the practical aspects of MEAL and can contribute significantly to data collection, reporting, and ensuring accountability. Those with greater than 10 years of experience usually hold leadership or specialized roles that allow them to influence MEAL practices significantly. Their extensive background enables them to mentor less experienced staff while also advocating for innovative approaches based on lessons learned from past projects (Johnson & Lee, 2021). The depth of their knowledge contributes substantially to the strategic direction of MEAL initiatives, making them critical assets for international NGOs. Their expertise allows

them not only to guide organizational policy but also to engage with stakeholders at higher levels effectively. However, there is a risk that long-term employees may become resistant to change or new methodologies if they are not actively encouraged to adapt (Miller & Roberts, 2023).

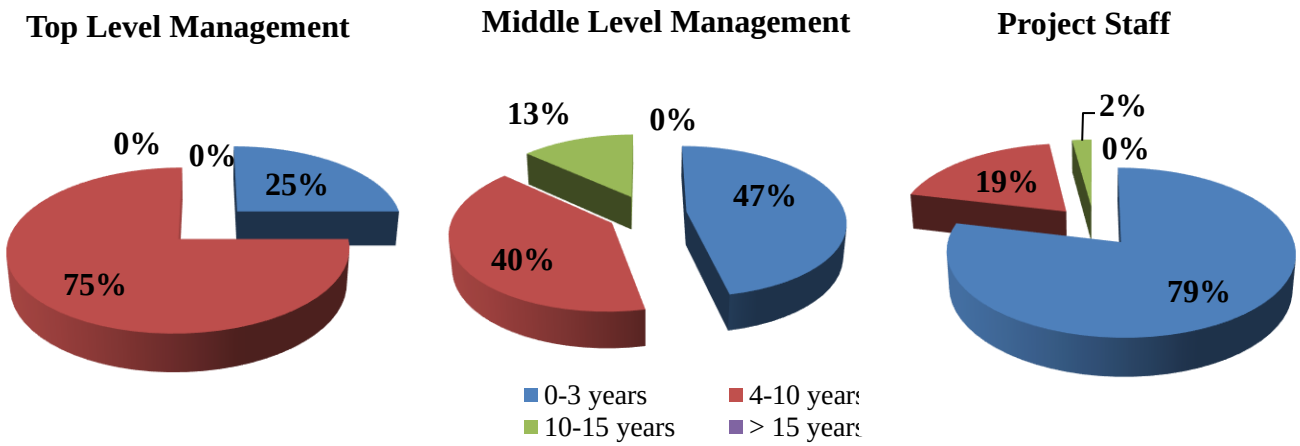

Figure 4.4: Work Experience of Respondents in imagine1day

Figure 4.4, highlights the participants' work experience at *imagine 1day*. The majority, 45 (68.2%), have 0–3 years of experience, followed by 19 (27.3%) with 4–10 years of experience. Participants with 0–3 years of experience often bring fresh perspectives and innovative ideas to MEAL practices. However, research suggests that early-career professionals typically require mentorship and structured training to develop the skills necessary for effective evaluation and accountability (Bourguignon et al., 2019). This group may also face challenges in understanding organizational culture and stakeholder engagement processes, which are essential for successful MEAL implementation (Kirkpatrick & Kirkpatrick, 2020). Participants with 4–10 years of experience are likely to have developed strong competencies in data collection, analysis, and reporting, enhancing their ability to monitor projects effectively (Mackay et al., 2021). Those with over 10 years of experience, though fewer in number, are well-positioned to engage deeply with stakeholders at various levels and contribute strategically to organizational learning processes. Their expertise is also valuable in integrating new technologies into MEAL systems, improving data accuracy and accessibility (Rogers *et al*., 2023). The findings indicate that *imagine 1day*'s workforce is predominantly composed of newer, less experienced staff, which presents both opportunities and challenges for the organization's MEAL practices. While the

presence of early-career professionals creates opportunities for innovation and fresh perspectives, it underscores the need for a strong learning environment, including structured training and mentorship programs. Mid-career professionals (4–10 years) should be leveraged to integrate new ideas and foster continuous improvement in MEAL practices. Meanwhile, the limited number of senior staff (10+ years) necessitates their strategic involvement in shaping MEAL strategies and mentoring the next generation of practitioners. By aligning training, mentorship, and leadership opportunities with the varying experience levels of its workforce, *imagine 1day* can optimize its MEAL practices. This approach will ensure the development of staff at all levels, strengthen organizational capacity, and support sustained growth

4.2. Influence of Stakeholders' Engagement on MEAL Practices

This part seeks to assess stakeholders' actual engagement in the practice of MEAL. Respondents were asked to rate the level of their agreements using a Likert scale; 5= strongly agree; 4= agree; 3= neutral; 2= disagree; 1=strongly disagree.

Table 4.2: Stakeholders' rank as per their engagement in MEAL practice

Rank	Respondents	All i1d staff (internal stakeholders)		Donors and funding agencies (oversight agencies)		Community-based structures		Beneficiary		Government officials (oversight agencies)		Other local NGOs (partners and cluster members)		Other International NGOS (partners and cluster members)		Religious institutions	
		Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
1st	Top level mgt	3	4.5	1	1.5	0	0	0	0	0	0	0	0	0	0	0	0
	Middle level mgt	10	15.2	0	0	0	0	4	6.1	0	0	0	0	1	1.5	0	0
	Project Staff	40	60.6	4	6.1	0	0	1	1.5	2	3	0	0	0	0	0	0
2nd	Top level mgt	0	0	1	1.5	1	1.5	0	0	2	3	0	0	0	0	0	0
	Middle level mgt	1	1.5	9	13.6	3	4.5	0	0	2	3	0	0	0	0	0	0
	Project Staff	2	3	20	30.3	3	4.5	8	12.1	11	16.7	2	3	1	1.5	0	0
3rd	Top level mgt	1	1.5	0	0	1	1.5	0	0	1	1.5	1	1.5	0	0	0	0
	Middle level mgt	2	3	4	6.2	2	3	0	0	7	10.6	0	0	0	0	0	0
	Project Staff	3	4.5	8	12.1	17	25.8	10	15.2	7	10.6	1	1.5	1	1.5	0	0
4th	Top level mgt	0	0	1	1.5	1	1.5	1	1.5	0	0	1	1.5	0	0	0	0
	Middle level mgt	1	1.5	0	0	3	4.5	3	4.5	2	3	5	7.6	0	0	1	1.5
	Project Staff	1	1.5	5	7.1	11	16.7	6	9.1	13	19.7	1	1.5	9	13.6	1	1.5
5th	Top level mgt	0	0	0	0	1	0	1	1.5	0	0	1	1.5	0	0	1	1.5
	Middle level mgt	0	0	1	1.5	5	7.6	2	3	3	4.5	1	1.5	3	4.5	0	0
	Project Staff	0	0	7	10.6	8	12.1	12	18.2	9	13.6	6	9.1	5	7.6	0	0
6th	Top level mgt	0	0	0	0	0	0	1	1.5	0	0	1	1.5	2	3	0	0
	Middle level mgt	0	0	1	1.5	1	1.5	3	4.5	1	1.5	4	6.1	4	6.1	1	1.5
	Project Staff	1	1.5	2	3	6	9.1	3	4.5	0	0	16	24.2	17	25.8	2	3
7th	Top level mgt	0	0	0	0	0	0	1	1.5	1	1.5	0	0	1	1.5	1	1.5
	Middle level mgt	1	1.5	0	0	1	1.5	3	4.5	0	0	3	4.5	4	6.1	3	4.5

	Project Staff	0	0	1	1.5	0	0	4	6.1	3	4.5	21	31.8	8	12.1	10	15.2
8th	Top level mgt	0	0	1	1.5	0	0	0	0	1	1.5	0	0	1	1.5	1	1.6
	Middle level mgt	0	0	0	0	0	0	0	0	1	1.5	1	1.5	3	4.5	10	15.2
	Project Staff	0	0	0	0	2	3	3	4.5	2	3	1	1.5	4	6.1	35	53

Key: Freq.= Frequency, mgt= management

Table 4.2, shows stakeholder ranking in MEAL Practice for imagines1day projects. Respondents were asked to rank the stakeholders as per their engagement in MEAL practice of imagine1day projects. The majority of respondents identified the following stakeholders as key contributors to the Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within imagine1day projects. The ranking reflects their level of engagement and influence in the MEAL processes.

Accordingly, the majority 50(80.3%) of respondents ranked internal staff (internal stakeholders) as the most significant contributors to MEAL practices. This is likely due to their direct involvement in project implementation, data collection, and analysis. Internal staff possesses a deep understanding of project objectives and methodologies, which enables them to effectively monitor progress and evaluate outcomes. Their continuous engagement ensures that feedback loops are established, allowing real-time adjustments to project strategies. Engaged staff can provide valuable feedback that informs learning processes and accountability measures (Baker *et al*., 2020). The commitment level of internal staff often determines how effectively MEAL practices are integrated into daily operations.

Donors and funding agencies (oversight) were ranked second by 30(45.5%) of respondents. Their role primarily revolves around oversight and ensuring that funds are utilized effectively towards achieving project goals. They often require detailed reports on project practice metrics, which necessitates robust MEAL systems to provide accurate data on outcomes and impacts. Their engagement is essential for maintaining transparency and accountability within projects. Their influence is significant as they often dictate reporting requirements and performance indicators that organizations must adhere to (Meyer & Hohenthal, 2021). This external pressure can drive organizations to improve their MEAL systems but may also lead to a focus on meeting donor expectations rather than genuine learning.

Community-based structures were ranked third by 20(30.3%) respondents. These groups often serve as intermediaries between beneficiaries and implementing organizations like imagine 1day. Their local knowledge can enhance data collection efforts and facilitate community participation in MEAL activities. By leveraging existing community networks, these structures can help ensure that MEAL practices are culturally relevant and contextually appropriate. Their

involvement helps bridge gaps between project objectives and community realities, enhancing the effectiveness of monitoring efforts (Chambers & McGowan, 2019). Engaging these structures fosters trust and encourages community participation in evaluation processes, leading to more accurate assessments of program impact.

Government officials (oversight agencies) were ranked fourth by 15(22.7%) respondents as important stakeholders in MEAL practices. As oversight agencies, they play a critical role in ensuring compliance with national policies and regulations related to development projects. Their involvement can enhance credibility and legitimacy while providing additional resources or support for monitoring efforts. Their support can facilitate smoother implementation of MEAL practices by providing necessary approvals or resources (Smith & Jones, 2023). However, bureaucratic hurdles may also impede timely evaluations if government processes are slow or cumbersome.

Beneficiaries were ranked fifth by the 15(22.7%) of respondents. Their involvement is crucial as they provide firsthand insights into the effectiveness and impact of the projects. Engaging beneficiaries in MEAL practices fosters a sense of ownership and accountability, ensuring that their voices are heard in decision-making processes. This participatory approach not only enhances the relevance of interventions but also strengthens community trust in imagines 1day's initiatives. They provide firsthand insights into the effectiveness of interventions and can highlight areas needing improvement (Cousins & Earl, 2022). When beneficiaries are actively involved in monitoring and evaluation activities, it enhances accountability mechanisms by ensuring that their voices are heard.

International NGOs (partners and cluster members) were ranked sixth by 23(34.8%) respondents, indicating a lesser degree of engagement compared to local entities. While they may contribute valuable insights based on broader experiences across different contexts, their direct involvement in local MEAL practices might be limited due to geographical distance or differing operational priorities. Their global perspectives on best practices can be invaluable; however, there may be tensions regarding power dynamics between local entities and larger organizations that could affect stakeholder engagement levels (Thompson & Ritchie, 2022).

Other local NGOs were (partners and cluster members) ranked seventh by 21(31.8%) respondents. These organizations often collaborate with imagine 1day on various projects, bringing additional expertise and resources to the table. Their participation in MEAL practices can foster shared learning experiences among partners, although their influence may vary depending on specific project contexts. These partnerships allow for a broader understanding of community dynamics that can inform better monitoring strategies (Nguyen *et al*., 2021). However, differing organizational cultures may pose challenges in aligning MEAL objectives across partners.

Finally, religious institutions were ranked last by 46(69.7%) respondents regarding their engagement in MEAL practices within imagine 1day projects. Although these institutions can play a role in community mobilization and support for development initiatives, their direct involvement in systematic monitoring or evaluation processes may be less pronounced compared to other stakeholders listed above. Religious institutions often have deep-rooted connections within communities they serve; thus, their involvement in MEAL practices can enhance credibility among beneficiaries (Khan *et al*., 2018). They can facilitate outreach efforts but may introduce biases based on religious affiliations that could skew evaluation results if not managed properly.

This ranking highlights the varying levels of engagement among different stakeholders involved in the MEAL practice at imagine 1day projects, emphasizing the importance of internal staff and beneficiaries while recognizing the supportive roles played by donors, government officials, local NGOs, international NGOs, and religious institutions. Each stakeholder group has unique influences on the practice of MEAL within international NGOs like imagine 1day in Tigray, Ethiopia. The ranking requested from participants would likely reflect these varying degrees of influence based on personal experiences with each stakeholder's engagement level

Table 4.3: Stakeholders' actual engagement in MEAL practice

No.	Items	Respondents	Median test			
			Median	Chi-square	df	Asymp. Sig
1	Imagine1day has a policy with sets of criteria to select stakeholders who can be engaged and determine the MEAL practice	Top-level management Middle-level management Project Staff	4.00	3.480	2	0.176
2	Imagine1day's stakeholders are participating in Community project identification and selection	Top-level management Middle-level management Project Staff	3.00	1.520	2	0.468
3	Imagine 1day's stakeholders actively participate in beneficiary screening, analysis, and engagement in feedback and reporting	Top-level management Middle-level management Project Staff	3.00	2.378	2	0.304
4	Imagine1day's stakeholders are adequately involved in designing and planning MEAL activities, and systems	Top-level management Middle-level management Project Staff	2.00	1.846	2	0.397
5	Imagine1day's stakeholders' feedback is sought during MEAL processes including data collection	Top-level management Middle-level management Project Staff	4.00	2.413	2	0.299
6	Imagine1day's stakeholders are involved in MEAL based decision-making process.	Top-level management Middle-level management Project Staff	2.00	2.173	2	0.337
7	Imagine1day's MEAL results and findings are communicated to the stakeholders	Top-level management Middle-level management Project Staff	2.00	2.865	2	0.239
8	Donors' reporting requirements and formats touch imagine1day's MEAL practice	Top-level management Middle-level management Project Staff	4.00	3.067	2	0.216
9	Imagine1day site-based MEAL tasks with partners frequently (at least three times per project)	Top-level management Middle-level management Project Staff	3.00	3.243	2	0.198
10	Imagine1day's stakeholders always engage in disseminating project result	Top-level management Middle-level management Project Staff	1.00	3.102	2	0.212

Key: df= degree of freedom

In the context of monitoring, evaluation, accountability, and learning (MEAL) practices within international non-governmental organizations (NGOs), stakeholder engagement is crucial for effective practice.

As can be seen in Table 4.3, Item 1, highlights respondents' agreement on whether *imagine1day* has a policy with criteria for selecting stakeholders to engage in MEAL practices. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that, no statistically significant difference, $\chi^2(df=2, N = 66) = 3.480$, $p = 0.176$, with a median of 4.00, indicating consensus (agree) that *imagine1day* has such a policy in place to select stakeholders. Research emphasizes that clear stakeholder selection policies improve engagement and MEAL outcomes (Cousins & Whitmore, 2016). These policies foster accountability and active participation by outlining roles and responsibilities, ensuring stakeholders align with organizational goals (Freeman, 1984). Structured frameworks also enhance MEAL system relevance, accuracy, and responsiveness by including diverse and relevant perspectives (Mosse, 2005). Additionally, policies with stakeholder mapping and selection tools contribute to inclusivity and equity, ensuring marginalized groups are represented (Chambers, 2009). Overall, a well-defined stakeholder selection policy enhances MEAL effectiveness, decision-making, and accountability.

As shown in Table 4.3, Item 2, respondents were asked whether stakeholders are involved in *Imagine 1day*'s community project identification and selection process. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that; $\chi^2(df=2, N = 66) = 1.520$, $p = 0.468$, with a median of 3.00 indicates no statistically significant difference between the respondents, suggesting that stakeholders are involved moderately in the process, though they may not be fully engaged or committed. Studies highlight the critical role of stakeholder participation in the success of development projects, particularly in community project identification and selection. According to Bamberger, Rugh, and Mabry (2015), engaging stakeholders ensures that projects align with the community's needs and priorities. Research by Mansuri and Rao (2013) in *"Localizing Development: Does Participation Work?"* shows that participatory approaches improve project relevance, foster a sense of ownership, and increase

community commitment, leading to higher success rates and greater long-term impact. Furthermore, Chambers (2009) emphasizes that participatory techniques, such as rural appraisals, help marginalized groups voice their needs, influencing project decisions and promoting social equity. This inclusion ensures that projects address the needs of vulnerable populations.

As presented in Table 4.3, Item 3, respondents were asked to rate their level of agreement regarding whether *Imagine 1day* stakeholders actively participate in beneficiary screening, analysis, and engagement in feedback and reporting. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level and project staff). The results revealed that χ^2(df=2, N = 66) = 2.378, Median of 3.00, with a p-value of 0.304 > 0.05), indicates no significant difference between the respondents, suggesting that stakeholder involvement in beneficiary screening and feedback mechanisms is at a moderate level. Research emphasizes the importance of effective stakeholder engagement for improving the quality and relevance of MEAL practices (Bennett & Jessani, 2019). Kusek and Rist (2015) further assert that active participation in MEAL processes leads to enhanced accountability and transparency. Maureen Maurer (2021) highlights that engaging stakeholders', including beneficiaries, in the planning and execution of a research increases the relevance and applicability of findings. A qualitative study published in *Patient-Centered Outcomes Research* found that involving patients and other stakeholders as partners in research results in more meaningful and applicable outcomes. Similarly, a study on *Sustainability* by Seokwoo Kim et al. (2020) found that higher financial contributions from beneficiaries were associated with better evaluation outcomes, suggesting that active participation can significantly enhance project effectiveness.

As shown in Table 4.3, Item 4, respondents were asked whether *Imagine 1day* stakeholders are adequately involved in designing and planning MEAL activities and systems. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that χ^2(df=2, N = 66) = 1.846, p = 0.176, Median of 2.00 with a p-value of 0.397 > 0.05), indicates no statistically significant difference between the respondents. This suggests that stakeholders at *Imagine 1day* are not actively engaged (poor level) in the design of MEAL activities, and their contributions do

not sufficiently reflect the needs and priorities of the community. Engaging stakeholders in the design and planning of MEAL activities is crucial for ensuring ongoing feedback and continuous improvement in program delivery and accountability mechanisms (Cousins & Earl, 2020). A study published in *International Development Planning Review* emphasizes that involving stakeholders in the early stages of MEAL systems results in more relevant, context-specific, and effective frameworks. Stakeholder participation ensures that monitoring systems align with local needs and realities, fostering a sense of ownership and commitment to the evaluation process (Jones et al., 2019). Additionally, stakeholder involvement in planning MEAL systems, as highlighted in *Global Health Action*, leads to higher levels of transparency and accountability. This study found that consulting stakeholders such as beneficiaries, local institutions, and funders during the design phase improves the accuracy and trustworthiness of monitoring and evaluation outcomes, helping identify and address potential gaps in the systems (Rughani & Spencer, 2017).

As shown in Table 4.3, item 5, respondents were asked to rate their agreement on whether imagine1day seeks stakeholder feedback during MEAL processes, including data collection. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.413$, $p = 0.299$, with a median of 4.00 Additionally, the Median test analysis revealed no statistically significant differences between respondent groups (p-value = 0.299, greater than 0.05).This indicates a consistent perception (Agree) across all respondent levels that stakeholder feedback is sought during MEAL processes at imagine1day. Supporting this finding, Bester et al. (2020) emphasize that stakeholder engagement improves the relevance and quality of data collected during evaluations, thereby enhancing decision-making processes. Similarly, a study by Tengan and Aigbavboa (2017) highlights that effective stakeholder involvement during monitoring and evaluation fosters trust, accountability, and ownership, which are critical for successful project implementation. Furthermore, Creswell and Clark (2017) argue that involving stakeholders in data collection and analysis leads to richer insights, ensuring that MEAL practices address the actual needs and experiences of stakeholders. These findings collectively underline the importance of actively seeking feedback to ensure MEAL processes are participatory, inclusive, and impactful.

As presented in Table 4.3, item 6, respondents were asked to rate their level of agreement on whether imagine1day's stakeholders are involved in MEAL-based decision-making processes. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that; χ^2(df=2, N = 66) = 2.173, with a median of 2.00.Additionally, the Median test results show no significant differences between respondent groups (p-value = 0.337, greater than 0.05). suggesting a shared perception across all levels of management. These findings indicate that stakeholder involvement in decision-making processes, as well as the overall MEAL practices, is perceived as poor.This finding also aligns with interview results; all three interviewees from top-level management confirmed that imagine1day lacks a culture of collaborative decision-making with stakeholders based on MEAL findings, except in cases where donor requirements explicitly mandate it. This highlights a gap in fostering participatory decision-making practices. O'Flynn *et al*. (2020) emphasize that stakeholder engagement in MEAL processes enhances transparency, accountability, and program outcomes. Similarly, a study by Abebe and Bekele (2019) revealed that limited stakeholder involvement in MEAL decision-making reduces trust and ownership, negatively impacting the sustainability of development initiatives. Another study by Mansuri and Rao (2013) underscores that participatory approaches in decision-making strengthen project effectiveness by ensuring decisions are better aligned with stakeholder needs and priorities.

The findings from this study suggest that imagine 1day must prioritize stakeholder engagement in MEAL-based decision-making processes. Doing so can enhance transparency, accountability, and program relevance, ultimately contributing to more sustainable outcomes. Without addressing this gap, decision-making processes risk being misaligned with the needs of key stakeholders, undermining the impact of MEAL practices.

As shown in Table 4.3, item 7, respondents were asked to rate their agreement on whether Imagine 1day's MEAL results and findings are effectively communicated to stakeholders. A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that χ^2(df=2, N = 66) = 2.865, with a median of 2.00.These findings suggest that stakeholders are not adequately informed about MEAL results, indicating a low level of engagement. Similarly, the Median test results revealed no significant differences between respondent groups (p-value =

0.239, greater than 0.05),highlighting consistent perceptions across management levels regarding the communication gap.Effective communication of MEAL results and findings is a critical component of stakeholder engagement. Transparent and timely dissemination of findings ensures stakeholders are informed about project outcomes, enabling them to provide feedback and contribute to decision-making processes. This enhances accountability and fosters organizational learning (Baker et al., 2020). Conversely, when stakeholders perceive a lack of timely and relevant information about MEAL findings, they may rate engagement levels lower, as noted by Kumar and Bhatia (2022).

Additionally, insights from three top-management interviewees (two program managers and one MEAL manager, representing 100% of the interviewees) corroborated these quantitative findings. They expressed concern over the absence of a systematic and established practice for triangulating, validating, and endorsing monitoring findings. The interviewees emphasized that this gap undermines the credibility and reliability of MEAL processes, making it difficult to build trust with stakeholders or utilize monitoring data effectively to inform decision-making. The lack of triangulation cross-verifying data through multiple sources was identified as a critical issue. This omission not only risks introducing inconsistencies and biases into reported results but also limits the organization's ability to draw meaningful lessons or pinpoint areas for improvement. Similarly, the absence of validation processes before communicating findings to stakeholders was seen as a missed opportunity to align program implementation with actual performance metrics. The interviewees further identified two key challenges limiting effective communication of MEAL findings to stakeholders: a lack of understanding among program staff about the importance of stakeholder engagement in MEAL processes and resource constraints. Insufficient awareness and capacity often lead to treating MEAL as a compliance-driven activity rather than as a tool for collaboration and learning. Resource limitations, such as inadequate budgets and staffing, were also cited as significant barriers to establishing comprehensive MEAL systems that could integrate and respond to stakeholder feedback effectively. These observations align with broader empirical research. Bester et al. (2020) emphasize that triangulating and validating monitoring findings are essential for ensuring data reliability and improving decision-making processes. Similarly, O'Flynn et al. (2020) highlight that transparent communication of MEAL findings builds accountability and trust among stakeholders. However, they also caution

that organizations often neglect these practices due to capacity gaps and resource limitations, thereby reducing the effectiveness of MEAL systems.

Moreover, the interviewees stressed that inadequate communication of MEAL findings can create a disconnect between the organization and its partners, including donors, beneficiaries, and implementing agencies. This disconnect can lead to stakeholders feeling excluded from decision-making processes, ultimately affecting the sustainability and relevance of program outcomes. Chapman and van der Heijden (2019) underscore that inclusive stakeholder engagement in MEAL processes enhances data quality, strengthens program ownership, and ensures sustainable outcomes. In conclusion, the limited communication of MEAL results and findings, coupled with the absence of robust practices for triangulating and validating data, poses significant challenges to the practice of imagine1day's MEAL systems. To address these gaps, the organization must invest in building staff capacity, allocating sufficient resources, and fostering a culture of transparency and stakeholder engagement within MEAL practices. Prioritizing these efforts will not only improve the MEAL effectiveness practice but also enhance the organization's credibility and impact.

As shown in Table 4.3, item 8, respondents were asked to assess whether donor reporting requirements and formats influence the practice of imagine1day's MEAL. A Median Test was conducted to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 3.067$, with a median of 4.00. These results indicate that stakeholders largely perceive (agree) donor reporting formats as enhancing clarity and accountability within MEAL practices. Additionally, Additionally, the Median test results showed no significant differences between respondent groups (p-value = 0.216, greater than 0.05), suggesting uniform perceptions across all management levels. Empirical evidence supports the idea that donor reporting requirements can enhance MEAL practice. For example, Binnendijk (2001) found that well-designed donor reporting formats standardize data collection and reporting, enabling organizations to improve transparency and accountability. Similarly, Cummings and Patel (2021) highlight that donor-driven frameworks push organizations to prioritize data quality and align MEAL practices with broader program goals. However, they caution that excessively rigid donor requirements may reduce MEAL system flexibility and limit responsiveness to local needs. Chapman and van der

Heijden (2019) further assert that donor expectations for performance reporting encourage organizations to adopt more robust monitoring and evaluation frameworks, which can strengthen decision-making and improve program impact.

Contrastingly, findings from this study's interviews and document reviews revealed that donor reporting formats can sometimes negatively impact the practice of imagine1day's MEAL. Interviewees pointed out that the rigid and prescriptive nature of some donor requirements often restricts the flexibility of MEAL systems, limiting their ability to adapt to local contexts and emerging needs. This rigidity can compel organizations to prioritize compliance with donor mandates over addressing the priorities and needs of stakeholders and communities. For instance, respondents highlighted cases where donor-prescribed indicators failed to capture critical local realities, resulting in a disconnect between what is measured and what is genuinely impactful on the ground. This observation aligns with the findings of Cummings and Patel (2021), who note that rigid donor reporting requirements can promote a one-size-fits-all approach that may not suit diverse programmatic contexts. They argue that organizations focusing excessively on fulfilling donor requirements risk sidelining meaningful engagement with stakeholders, ultimately compromising sustainable development outcomes. Additionally, interviewees noted that rigid donor formats often reduce MEAL to a transactional exercise, where the focus shifts from leveraging MEAL findings for adaptive management and innovation to merely meeting donor expectations. These insights echo Gulrajani (2017), who highlights that while donor accountability is essential, overemphasis on compliance can stifle creativity and local ownership in project implementation, undermining the transformative potential of MEAL practices.

In conclusion, while donor reporting requirements play a critical role in promoting clarity, accountability, and standardization, their rigidity can create challenges for MEAL systems, particularly in adapting to dynamic and diverse contexts. To address these challenges, organizations should advocate for more flexible reporting frameworks that balance donor expectations with the need for locally relevant, participatory, and impactful MEAL practices. Overall, this study underscores the dual nature of donor reporting requirements, demonstrating their potential to both enhance and hinder MEAL practices at imagine1day.

As can be seen in Table 4.3, item 9, respondents were asked to indicate their level of agreement on whether Imagine 1day conducts site-based MEAL tasks with partners frequently (at least three times per project). A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 3.243$, with a median of 3.00. These findings suggest that stakeholders perceive site-based MEAL interactions with partners as relatively infrequent or superficial. The Median test results revealed no significant differences among the respondent groups (p-value = 0.198, greater than 0.05), indicating consistent perceptions across management levels regarding this issue. Regular site-based MEAL collaboration is critical to fostering accountability, improving project outcomes, and ensuring that all stakeholders are aligned in achieving program objectives. According to Cousins and Whitmore (2016), frequent and meaningful interaction among stakeholders leads to improved implementation and accountability in project activities. Such engagement creates opportunities for mutual understanding, capacity-building, and the sharing of experiences, which are essential for achieving long-term impact.

The relatively low frequency of site-based MEAL engagement reported in this study may reflect gaps in Imagine 1day's efforts to prioritize participatory practices and maintain consistent communication with its partners. Research by Patton (2018) highlights the importance of consistent collaboration in monitoring and evaluation efforts, emphasizing that regular interaction fosters trust, enhances data quality, and promotes adaptive management. Without these collaborative practices, MEAL processes risk becoming top-down and disconnected from the realities faced by local partners and beneficiaries. Moreover, limited frequency of site-based MEAL activities can weaken the effectiveness of stakeholder feedback mechanisms. Studies have shown that sustained engagement with partners allows for more accurate identification of challenges and opportunities, leading to enhanced program design and delivery (Baker et al., 2020). When stakeholders are regularly involved in site-based MEAL activities, they are more likely to feel a sense of ownership over project outcomes, contributing to improved implementation and accountability (Chapman & van der Heijden, 2019).

Interview findings from this study also shed light on the potential reasons behind the infrequent site-based MEAL tasks. Respondents noted resource constraints, such as insufficient budgets and limited personnel, as key challenges preventing regular site visits and partner engagement.

Additionally, the lack of a structured framework to guide and prioritize collaborative MEAL activities was identified as a contributing factor.

In conclusion, while Imagine 1day engages partners in site-based MEAL activities, the frequency and depth of these interactions appear insufficient to maximize their potential benefits. Addressing these gaps requires a strategic shift toward fostering more frequent and meaningful collaboration with stakeholders, supported by adequate resources and a clear framework for engagement. Research underscores that consistent and participatory MEAL practices can enhance accountability, build trust, and ultimately improve the effectiveness and sustainability of development programs (Cousins & Whitmore, 2016; Patton, 2018).

As shown in Table 4.3, item 10, respondents were asked to rate their agreement whetherimagine1day's stakeholders always engage in disseminating project results or not. In this case, A Median Test was performed to examine differences among the three respondent groups (Top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 3.102$, with a median of 1.00. This implies imagine1day's stakeholders' engagement in disseminating project results was very low. Regarding this, the result of the Median test shows that there is no difference between the respondents at p-value $0.212 > 0.05$. This indicated that there were barriers to engagement or communication gaps within the organization. This reflects a lack of clarity about their roles or insufficient opportunities for participation (Cousins & Whitmore, 2016). In line with this, research indicates that effective stakeholder engagement can enhance the quality and impact of MEAL practices by ensuring that diverse perspectives are considered (Bennett & Jessani, 2018). In addition, a study by Brinkerhoff and Brinkerhoff (2019) emphasizes that when NGOs foster an inclusive environment where stakeholders feel valued and empowered to contribute, they are more likely to engage meaningfully in MEAL practices. Therefore, understanding the perceptions of imagine1day's stakeholders regarding their involvement in disseminating project results is vital for identifying areas for improvement and enhancing overall performance.

All interviewees in this study highlighted that Imagine1day falls short in effectively disseminating project results. While many stakeholders, both directly and indirectly, acknowledge Imagine1day's excellence in project execution, the findings and outcomes are not

adequately shared or disseminated in an easily accessible and timely manner. This lack of communication limits stakeholders' ability to engage meaningfully with project results and undermines the potential for transparency, learning, and collaboration.

Table 4.4:Summary in Stakeholders' engagement at variable via Kruskal-Wallis test

		Ranks	Test Statistics[a,b]		
items	Respondents	Mean Rank	Chi-Square	df	Asymp. Sig.
Stakeholders' engagement	Top-level mgt	29.88	0.435	2	0.805
	Middle-level mgt	31.50			
	Project Staff	34.45			

a.Kruskal Wallis Test

b.Grouping Variable: Respondents

The Kruskal-Wallis test (non-parametric equivalent to ANOVA) table for stakeholders' engagement reveals no significant difference in stakeholders' engagement across the tested groups. The Kruskal-Wallis test results ($\chi^2(2) = 2.740$, $p = 0.805$). The mean ranks were 29.88 for top-level managers, 31.50for middle-level managers, and 34.45 for project staff. Since the calculated chi-square value (0.435) was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), indicating that there is no statistically significant difference between the groups, as the p-value is above the typical threshold of 0.05. This finding is consistent with similar studies that suggest stakeholder engagement may not vary significantly between certain groups depending on organizational context (Freeman, 1984; Mitchell, Agle, & Wood, 1997).

Within groups, the sum of squares is substantially higher at 157.223, with 63 degrees of freedom, and a mean square of 2.496, reflecting the variability within each group. The total sum of squares for the entire dataset is 158.667, with a total of 65 degrees of freedom, indicating the overall variability in stakeholders' engagement. Given these results, the high p-value and low F-statistic lead to the conclusion that stakeholders' engagement does not differ significantly across the groups, suggesting that other factors may influence engagement within organizations more than group classification does.In essence, the findings highlight the importance of examining factors

beyond group membership when analyzing stakeholders' engagement (Basu, 2008; Donaldson & Preston, 1995).

4.3. Influence of Organizational Culture on MEAL Practices

This section seeks to assess the organizational culture in MEAL practice. Respondents were asked to rate the level of their agreement using a Likert scale; 5= strongly agree; 4= agree; 3= neutral; 2= disagree; 1=strongly disagree.

Table 4.5: Respondents' perception in MEAL planning tools

			Respondents Category							
			Top-level management		Middle-level management		Project staff		Total	
S/n	Variables	Categories	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Logical framework	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	0	0	2	3	12	18.2	14	21.2
		Most utilized	4	6.1	13	19.7	35	53	52	78.8
2	Theory of change	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	2	3	8	12.1	26	39.4	36	54.5
		Most utilized	1	3	7	10.6	21	31.8	30	45.5
3	Result frame-work	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	1	1.5	2	3	23	34.8	26	39.4
		Most utilized	3	4.5	13	19.7	24	36.4	40	60.6
4	Evaluation theory	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	4	6.1	14	21.2	36	54.5	54	81.8
		Most utilized	0	0	1	1.5	11	16.7	12	18.2
5	Outcome mapping	Un utilized	4	6.1	15	22.7	42	63.6	61	92.4
		Moderately utilized	0	0	0	0	5	7.6	5	7.6
		Most utilized	0	0	0	0	0	0	0	0
6	Most significant change	Un utilized	4	6.1	15	22.7	44	66.7	63	95.5
		Moderately utilized	0	0	0	0	3	4.5	3	4.5
		Most utilized	0	0	0	0	0	0	0	0

In the context of Monitoring, Evaluation, Accountability, and Learning (MEAL) practices, imagine 1day employs a variety of planning tools to enhance their effectiveness in project management and evaluation.

As indicated in Table 4.5, item 1, based on the analysis of responses from respondents involved with imagine 1 day, 52 (78.8%) majority of the respondents identified logical framework as the most widely used MEAL practice. This tool is favored for its structured approach to defining project objectives, inputs, outputs, outcomes, and impacts in a clear and concise manner. The logical framework allows for systematic planning and facilitates communication among

stakeholders regarding project goals and expected results. Following the Logical Framework, the result framework ranks second in popularity among 40(60.6%) respondents. This framework focuses on articulating expected results and aligning them with specific indicators that measure progress towards achieving those results. It serves as a vital tool for tracking performance and ensuring accountability throughout the project lifecycle. The third most utilized MEAL practice identified by 30(45.5%) was the theory of change. This tool helps organizations articulate how their activities lead to desired outcomes by mapping out causal pathways. It emphasizes understanding the assumptions behind interventions and provides a comprehensive view of how change is expected to occur over time. Lastly, evaluation theory and outcome mapping were identified as poorly utilized regarding MEAL practices at imagine 1day.

Table 4.6: Respondents perception on types of project evaluation practiced

S/n	Variables	Categories	Respondents Category							
			Top level management		Middle level management		Project staff		Total	
			Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Ex-ante evaluation	Low	0	0	0	0	0	0	0	0
		Moderate	0	0	2	3	8	12.1	10	15.2
		High	4	6.1	13	19.7	39	59.1	56	84.8
2	Midterm evaluation	Low	0	0	0	0	0	0	0	0
		Moderate	1	1.5	2	3	8	12.1	11	16.7
		High	3	4.5	13	19.7	39	59.1	55	83.3
3	Terminal evaluation	Low	0	0	0	0	0	0	0	0
		Moderate	0	0	5	7.6	1	1.5	6	9.1
		High	4	6.1	10	15.2	46	69.7	60	90.9
4	Ex-post Evaluation	Low	4	6.1	15	22.7	41	62.1	60	90.9
		Moderate	0	0	0	0	6	9.1	6	9.1
		High	0	0	0	0	0	0	0	0

The data in Table 4.6 reveals that within Imagine1day, 84.8% of respondents reported a high frequency of ex-ante evaluations, 83.3% for midterm evaluations, and 90.9% for terminal evaluations. Conversely, 90.9% of respondents noted a low frequency of ex-post evaluations. Interviewees further clarified that both ex-ante and ex-post evaluations are less commonly practiced in Imagine1day, primarily because many of their projects are emergency-focused. This trend aligns with findings from the United Nations High Commissioner for Refugees (UNHCR), which emphasizes that emergency evaluations are typically conducted for learning and accountability purposes, enabling stakeholders to make informed decisions and improve strategies. However, due to the immediate nature of emergency responses, there is often limited

time for comprehensive ex-ante evaluations, and ex-post evaluations may be prioritized to assess outcomes after project completion.

Similarly, research by Samset and Christensen (2015) highlights that while ex-ante evaluations are crucial for identifying optimal policy designs and avoiding ineffective implementations, they are often underutilized in emergency contexts where rapid decision-making is essential. This underutilization can lead to challenges in assessing the long-term impacts of such projects.

Therefore, the limited practice of ex-ante and ex-post evaluations in Imagine1day's emergency projects reflects a broader pattern observed in emergency operations, where the urgency of response often constrains the application of these evaluation method.

Table 4.7: Respondents' perception on influence of organizational culture in MEAL practice

No	Items	Ranks				Test Statistics		
		Position	N	Mean Rank	Median	Mann-Whitney U	Z	Asymp. Sig. (2-tailed)
1	Imagine1day has a clearly defined policy/legal frame-work that supports MEAL operations	Mgt staff	19	34.42	2.00	426.00	-0.344	0.731
		Project staff	47	33.94				
2	Imagine1day organizational structure gives due attention to MEAL as an independent department	Mgt staff	19	32.11	2.00	420.00	-0.447	0.655
		Project staff	47	34.06				
3	Imagine1day's staff get continuous training and development on MEAL	Mgt staff	19	32.66	3.00	430.50	-0.268	0.789
		Project staff	47	33.84				
4	Imagine1day leadership uses MEAL findings for organizational decision	Mgt staff	19	32.16	3.00	421.00	-0.424	0.672
		Project staff	47	34.04				
5	Imagine1day top-level managers take part in designing the MEAL systems development	Mgt staff	19	32.55	3.00	428.50	-0.292	0.770
		Project staff	47	33.88				
6	Imagine1day promotes team-work modality to practice MEAL	Mgt staff	19	33.16	4.00	440.00	-0.110	0.913
		Project staff	47	33.64				
7	Imagine1day management body is competent enough to create MEAL friendly working environment	Mgt staff	19	33.03	2.00	437.50	-0.144	0.885
		Project staff	47	33.69				
8	Imagine1day has written MEAL manual that guides you to project execution	Mgt staff	19	32.39	3.00	425.50	-0.345	0.730
		Project staff	47	33.95				

Key: mgt= management

The respondent category of middle-level and top-level management are merged as management since they are expected with very close experience and understanding of the organizational culture. For the variable on organizational culture; middle-level, and top-level management respondents are categorized as management as long as they are expected to be on the same page in understanding and experience to run the organization properly. Both top-level and middle-level management shape organizational culture, with top leadership setting the vision and middle management implementing it through policies and practices. Their alignment ensures effective MEAL integration by maintaining consistency between strategic decisions and implementation. Middle managers bridge leadership and operational teams, fostering transparency, learning, and accountability. A fragmented culture weakens MEAL practices, while a unified management approach strengthens them. Middle management also influences top leadership through ground-level insights, reinforcing MEAL objectives.

Organizational culture refers to the values, beliefs, and norms that shape the behavior of individuals within an organization (Schein, 2017). In the context of MEAL practices, a strong organizational culture can facilitate the effective implementation of monitoring, evaluation, accountability, and learning activities.

The Mann-Whitney U test a non-parametric statistical test was used to compare the mean rank among the group of respondents (Management staff and Project staff). The Mann-Whitney U test a non-parametric statistical test was used to compare differences between two independent groups when the dependent variable is either ordinal or continuous but not normally distributed.

The researcher formulated two hypotheses to use the Mann-Whitney U test test for the following variables:

Null Hypothesis (**H0)**: There is no significant difference in responses among the independent samples across the items.

Alternative Hypothesis **(H1)**: There is a significant difference in responses among the independent samples across the items.

Considerations:

Compare Calculated U Values with Critical U Value and Consider p-values: In this case the critical value for n1=19 and n2=47 for a two-tailed test at (alpha = 0.05), is 308(lower boundary) and 585(the upper boundary). Hence,

- ✓ If the calculated U value is less than or equal or out side the boundary of the critical U value, we reject the null hypothesis.
- ✓ If the calculated U value is greater than or with in the boundary of the critical U value, we fail to reject the null hypothesis.

If the p-value is less than or equal to 0.05, we reject the null hypothesis.

Z-value in the context of the Mann-Whitney U test is a standardized score that indicates how far the observed U value deviates from the expected U value under the null hypothesis.

The sign of the Z-value (positive or negative) indicates the direction of the difference between the two groups:

A negative Z-value suggests that the ranks in the first group (n1) tend to be lower than the ranks in the second group (n2).

A positive Z-value suggests that the ranks in the first group (n1) tend to be higher than the ranks in the second group (n2).

The absolute value of Z indicates the strength of the difference between the two groups. A larger absolute Z-value suggests a stronger deviation from the null hypothesis.

For a two-tailed test at (alpha = 0.05), the critical Z-values are approximately ±1.96. If the calculated Z-value falls outside this range (i.e., ($|Z| > 1.96$), the result is statistically significant difference between the groups.

In Table 4.7, item 1, respondents were asked to rate their agreement on whether Imagine1day has a clearly defined policy or legal framework supporting its MEAL operations. A Mann-Whitney

U test was conducted to compare the responses among independent groups. The mean rank for management staff was 34.42, and the mean rank for project staff was 33.94. The results indicated that the U value (U = 426.00) was greater than the critical value of U (U crit = 308.00), suggesting no statistically significant difference between the two groups, Z = -0.344, p = 0.731>0.05, with a median of 2.00. These findings suggest that Imagine 1day lacks (poor) a clearly defined and formalized policy or legal framework to support its MEAL operations, as reflected in the low level of agreement across all levels of respondents. Empirical research emphasizes the importance of a formalized policy framework for effective MEAL operations. Kuhl *et al*. (2015) highlight that a clearly defined policy and legal framework provides a structured foundation for MEAL activities, ensuring consistency, accountability, and alignment with organizational goals. A robust framework also enhances the credibility of MEAL findings and facilitates better stakeholder engagement.

Similarly, all the interviewees in this study unanimously agreed that Imagine 1day does not have an officially endorsed MEAL policy. This gap is viewed as a significant shortcoming, especially given the organization's 17 years of experience and its reputation for excellence in project execution. The interviewees expressed regret that, despite this strong track record, Imagine 1day has not institutionalized a formal MEAL framework. They noted that the organization possesses three draft-level documents related to MEAL: the *MEAL Guiding Manual*, the *Ethics and Research Policy*, and the *MEAL Strategy*. The latter is a brief document intended for higher officials and outlines MEAL-related policies. However, none of these documents have been officially endorsed by the board or made publicly accessible. Instead, these drafts are signed solely by the country director and shared selectively with donors upon request. Interviewees attributed this limited accessibility to a lack of organizational understanding of the critical role MEAL policies play in driving effective program implementation, learning, and accountability. The absence of an endorsed framework has, in turn, restricted stakeholder engagement and diminished the organization’s ability to institutionalize learning processes effectively. These findings align with the work of Cloete and Rabie (2021), who argue that a lack of formal MEAL policies can lead to fragmented practices, reducing an organization's capacity to implement cohesive and impactful monitoring and evaluation systems. Furthermore, Chapman and van der Heijden (2019) emphasize that without a strong policy foundation, MEAL systems risk being

driven by ad hoc practices rather than strategic objectives, which can undermine their overall effectiveness.

In conclusion, the absence of a clearly defined and formally endorsed MEAL policy at Imagine 1day presents a significant barrier to the development of robust MEAL systems. To address this, the organization should prioritize the finalization and official endorsement of its existing draft documents, ensuring they are accessible to all stakeholders. This step will not only enhance the transparency and accountability of MEAL operations but also align the organization's practices with global best practices in monitoring, evaluation, accountability, and learning.

In Table 4.7, item 2, respondents were asked to rate their agreement on whether Imagine 1day's organizational structure provides adequate attention to MEAL as an independent department. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 32.11, and the mean rank for project staff was 34.06. The results indicated that the U value (U = 420.00) was greater than the critical value of U (U crit = 308.00), suggesting no statistically significant difference between the two groups, Z = -0.447, p = 0.655 > 0.05, with a median of 2.00, suggesting MEAL is not established (poor) independently. This disagreement points to a need for structural adjustments or cultural shifts within the organization to better align with best practices in monitoring and evaluation (MEAL). Research has shown that independent MEAL departments can significantly improve organizations' ability to focus on data collection, analysis, and reporting without being overshadowed by other operational priorities. Baker et al. (2015) found that organizations with dedicated MEAL units perform better in terms of accountability and learning outcomes. These departments can also enhance the visibility of MEAL activities, ensuring that they receive the necessary resources and attention from leadership.

The interview findings also reflect these concerns, with respondents noting that the current management structure, which places the MEAL team under specific program units, hinders its ability to fulfill its core purpose of overseeing and tracking program execution across the organization. One interviewee suggested that dedicated MEAL experts could suffice for the organization's needs, while two senior management members disagreed, arguing that this structure creates conflicts of interest. They emphasized that it restricts MEAL experts'

professional autonomy, undermining their ability to manage serious issues effectively. These perspectives align with research on the topic. A study by Smith et al. (2020) found that when MEAL units are managed under program-specific units, conflicts of interest arise, as MEAL teams may face pressure to report outcomes favoring the program's objectives rather than providing objective evaluations. The study concluded that MEAL professionals must be positioned independently to carry out their roles effectively, free from programmatic pressures.

Furthermore, the organizational documents reviewed corroborate the interview findings. At the regional level, MEAL specialists report to the Regional Program Manager (RPM), while at the country office level, the MEAL manager reports to the National Program Director. This structure limits the MEAL team's autonomy, echoing the work of Jones and Lewis (2019), who highlighted that reporting lines significantly impact the independence of monitoring and evaluation functions.

The overall alignment between the interview findings, documents, and existing literature suggests that the current organizational structure of MEAL within Imagine 1day may hinder the team’s ability to perform its essential functions. To improve outcomes, research suggests that a more independent MEAL structure would mitigate conflicts of interest and enable more effective program oversight (Patel et al., 2021).

As shown in Table 4.7, item 3, respondents were asked to rate their level of agreement regarding whether Imagine 1day’s staff receive continuous training and development in MEAL. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 32.66, and the mean rank for project staff was 33.84. The results indicated that the U value (U = 430.50) was greater than the critical value of U (U crit = 308.00), suggesting no statistically significant difference between the two groups, $Z = -0.268$, $p = 0.789 > 0.05$, with a median of 3.00. This suggests that there are potential gaps (moderate) in leadership engagement with MEAL practices or a need for cultural shifts to prioritize continuous training and development in MEAL. The research underscores the importance of continuous training for improving organizational effectiveness. Cousins and Whitmore (2016) argue that organizations that foster a culture valuing transparency and continuous improvement are more likely to leverage evaluation data effectively for strategic planning and operational adjustments. This

alignment between organizational culture and MEAL practices can lead to better program outcomes and stronger stakeholder engagement. Furthermore, regular training allows staff to stay abreast of the latest evaluation methodologies, ensuring that the organization remains competitive and capable of adapting to new challenges.

Additionally, all interviewees agreed that MEAL-focused training opportunities within Imagine 1day are limited, whether at the refresher, certificate, or academic level. They expressed concerns that the lack of ongoing development would challenge the organization's ability to stay competitive in the rapidly evolving, data-driven charity sector. This concern is supported by Anderson *et al*. (2018), who found that organizations investing in continuous MEAL training see better practice in data collection, analysis, and learning. This, in turn, strengthens overall program effectiveness and the organization's adaptability. Further supporting these findings, the researcher also confirmed from the reviewed documents that MEAL-focused training is rarely included in project designs or reports. Of nearly thirty projects implemented in Tigray since 2008, only two development projects involved the delivery of monitoring and evaluation training to the Project Advisory Committee (PAC) at the woreda level. Similarly, in two emergency projects, training on information management was delivered to a limited number of staff. These findings highlight the significant gap in structured MEAL training across the organization, underscoring the need for a more consistent and robust approach to staff development in this area.

This limited emphasis on MEAL training within Imagine 1day aligns with broader research findings that point to a lack of structured professional development as a barrier to effectively implementing monitoring, evaluation, and learning practices. Such gaps can hinder the organization's ability to achieve optimal outcomes and adapt to changes in the operational environment (Patel *et al*., 2021).

As shown in Table 4.7, item 4, respondents were asked to rate their degree of agreement on whether Imagine 1day leadership uses MEAL findings for organizational decision-making. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 32.16, and the mean rank for project staff was 34.04. The results indicated that the U value (U = 421.00) was greater than the critical value of U (U crit =

308.00), suggesting no statistically significant difference between the two groups, Z = -0.424, p = 0.672 > 0.05 with a median of 3.00. This suggests that top-level management's involvement in designing MEAL systems at Imagine 1day plays a moderate role in shaping an organizational culture that supports effective monitoring and evaluation practices. Research highlights that a culture promoting openness and learning is critical to the success of MEAL systems. Patton (2018) asserts that such a culture enhances the quality of monitoring and evaluation by encouraging feedback and adaptation based on findings. When leaders actively engage with MEAL practices, it signals to employees the importance of these processes, which in turn can lead to better decision-making and more effective program delivery. Harrison and Klein (2007) further emphasize that when employees perceive their leaders as prioritizing MEAL through active involvement, they are more likely to engage positively with these initiatives, ultimately improving organizational outcomes.

While the survey results suggest moderate engagement from leadership, all interviewees in this research noted that, although there has been a growing recognition of the value of MEAL findings, appropriate attention is still not given to using these findings for organizational development. This aligns with Cousins and Whitmore (2016), who found that many organizations acknowledge the importance of MEAL but struggle to translate these findings into actionable decisions, often due to gaps in leadership commitment or insufficient integration into organizational decision-making processes.

In summary, while there is some recognition of the importance of MEAL findings in decision-making, the limited engagement of leadership in fully utilizing these insights suggests the need for a stronger commitment to embedding MEAL into the organization's decision-making processes. This is essential for fostering a culture that values data-driven insights and promotes continuous improvement.

As revealed in Table 4.7, item 5, respondents were asked to rate their degree of agreement on whether top-level managers at Imagine 1day are involved in designing MEAL systems. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 32.55 and the mean rank for project staff was 33.88. The results indicated that the U value (U = 428.50) was greater than the critical value of U (U critical =

308.00), suggesting no statistically significant difference between the two groups, Z = -0.292, p = 0.770 > 0.05 with a median of 3.00. This suggests that the involvement of top-level managers in designing MEAL systems is moderate. Research supports the idea that when top-level managers are actively involved in designing MEAL systems, it sends a strong message to all staff members about the importance of these practices for the organization's success. Schein (2010) defines organizational culture as the shared values, beliefs, and norms that guide how members interact and work toward common goals. Top-level management's involvement in MEAL system design helps shape this culture by signaling that MEAL practices are integral to organizational performance and effectiveness. Kotter (1996) similarly argues that leadership engagement in key systems, like MEAL, is essential for creating a culture of continuous improvement, learning, and accountability within the organization.

However, the interview findings indicate that a significant number of top-level management team members at Imagine 1day do not play a substantial role in designing the MEAL system. One interviewee pointed out that there is a lack of understanding, knowledge, and skills related to MEAL practices among top management, and a general absence of genuine commitment to MEAL. This, they suggested, may be the reason for the absence of a well-established MEAL structure in the organization over the past 17 years. This finding aligns with Gorgens and Kusek (2009), who note that effective MEAL systems require strong leadership and commitment, particularly from top management, to ensure they are adequately designed and implemented.

Additionally, the document review revealed that the roles and responsibilities of different management levels in MEAL development are not clearly stated. This lack of clarity around leadership roles further supports the notion that leadership engagement in MEAL system design has been insufficient. Patton (2018) emphasizes that clear role definitions and responsibilities are critical to the success of MEAL systems, as they ensure that all levels of the organization understand their contributions to the process.

In conclusion, the moderate involvement of top-level managers in designing the MEAL system at Imagine 1day points to a need for stronger leadership commitment and engagement. Research shows that for MEAL practices to be successfully integrated into organizational processes, top

management must actively participate in their development, both to signal their importance and to ensure the creation of a robust MEAL framework (Schein, 2010; Kotter, 1996).

As shown in Table 4.7, item 6, respondents were asked to rate their level of agreement regarding whether Imagine1day promotes a teamwork modality to practice MEAL. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 33.16, and the mean rank for project staff was 33.64. The results indicated that the U value ($U = 440.00$) was greater than the critical value of U (U critical = 308.00), suggesting no statistically significant difference between the two groups, $Z = -0.110$, $p = 0.913 > 0.05$ with a median of 4.00. This indicates that Imagine 1day places a strong emphasis on teamwork within its organizational culture. The importance of teamwork in organizational culture is well-documented in research. Schein (2010) suggests that organizational culture is shaped by shared values, norms, and practices that influence how employees interact and collaborate. When organizations prioritize teamwork, they create an environment in which individuals feel supported and motivated to work toward common goals. This collaborative environment is essential for effective MEAL practices, as it enables the integration of lessons learned into future planning and fosters continuous improvement. Additionally, Edmondson (1999) highlights that a team-oriented culture encourages open communication, mutual support, and the sharing of knowledge, which are all key elements in successfully implementing MEAL systems.

Interview findings also confirm that Imagine 1day fosters a sense of unity among staff, which contributes to team spirit within the MEAL activities. However, interviewees noted that, despite this emphasis on teamwork, the organization tends to focus more on the monitoring and accountability components of MEAL, while the evaluation and learning elements receive comparatively less attention. This observation is consistent with Baker et al. (2015), who found that many organizations prioritize certain aspects of MEAL over others, often due to resource limitations or organizational priorities. The imbalance between monitoring and learning can limit the effectiveness of the MEAL system by reducing the organization’s ability to reflect on and improve its practices.

In summary, imagine1day's promotion of teamwork is aligned with best practices in organizational culture, as it encourages collaboration and mutual support. However, as indicated by both the survey and interview findings, there is an opportunity for the organization to strengthen the integration of evaluation and learning components into its MEAL framework, ensuring a more balanced approach to continuous improvement and accountability.

As shown in Table 4.7, item 7, respondents were asked to rate whether Imagine 1day's management body is competent enough to create a MEAL-friendly working environment. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 33.03, and the mean rank for project staff was 33.69. The results indicated that the U value (U = 437.50) was greater than the critical value of U (U critical = 308.00), Z = -0.144, p = 0.885, indicates no statistically significant difference in respondents' perceptions towards this statement with a median of 2.00. This revealed that, Imagine 1day's management body was not competent enough to create a MEAL-friendly working environment. Leadership is widely acknowledged as a critical factor in shaping organizational culture and performance. Kuhlmann et al. (2016) emphasize that leadership's role in fostering an environment conducive to learning and accountability is essential for improving organizational performance. A lack of leadership engagement in MEAL initiatives can hinder the development of a culture that values evidence-based decision-making and continuous improvement. Kotter (1996) also stresses that effective leadership is crucial for creating and sustaining organizational change, especially in areas that require cultural shifts, such as the integration of monitoring, evaluation, accountability, and learning.

The interview findings further support these observations, revealing that a significant portion of the management team perceives MEAL as a threat rather than a supportive tool for organizational development. Several interviewees noted that MEAL findings are often undervalued, with some members of management viewing them as a form of control rather than a means to improve program quality. This aligns with research by Patton (2018), which suggests that when management perceives MEAL as a form of oversight, rather than an opportunity for organizational learning, it can lead to a lack of buy-in and engagement with MEAL practices. As a result, the contributions of MEAL to program quality and practice are not fully realized.

In summary, the findings indicate that Imagine 1day's management team is not perceived as sufficiently competent or supportive in creating a MEAL-friendly working environment. This lack of leadership engagement in MEAL initiatives is consistent with broader research that highlights the importance of leadership in fostering a culture of accountability, learning, and continuous improvement (Kuhlmann et al., 2016; Patton, 2018). Without stronger leadership commitment, MEAL practices are less likely to be integrated into the organizational culture, limiting their potential impact on program quality.

As shown in Table 4.7, item 8, respondents were asked whether Imagine 1day has a written MEAL manual that guides project execution. A Mann-Whitney U test was conducted to compare the responses among independent groups. The mean rank for management staff was 32.39, and the mean rank for project staff was 33.95. The results indicated that the U value (U = 425.50) was greater than the critical value of U (U critical = 308.00), suggesting no statistically significant difference between the two groups, Z = -0.345, p = 0.730 with a median of 3.00.imagine1day's practice is Moderate level in having written manuals that guides project execution. A written MEAL manual is essential for guiding project execution and ensuring that MEAL practices are embedded into the organization's culture. Abebe (2018) argues that a well-defined MEAL manual provides clear guidelines for the implementation of monitoring, evaluation, accountability, and learning activities, thereby supporting consistent and effective practices across the organization. Moreover, Baker et al. (2015) emphasize that organizations with clear, documented procedures for MEAL are better equipped to integrate these practices into their overall strategy, leading to more efficient project management and improved outcomes.

Interview findings confirm that Imagine 1day lacks a proper and endorsed MEAL execution manual that can be used by staff across the organization. One interviewee noted that there is considerable role confusion within the staff, particularly among the program team, due to the absence of a clear, written document delineating the responsibilities and tasks of different sections. This lack of clarity is consistent with Patton (2018), who points out that the absence of clearly defined roles and responsibilities can lead to inefficiencies and confusion, which undermine the effectiveness of MEAL systems. Additionally, the researcher found that while general concepts of MEAL were written during the manual's development, it was not tailored to Imagine 1day's specific mission, goals, and vision. Kuhlmann et al. (2016) suggest that for a

MEAL manual to be effective, it must align with the organization's unique context, ensuring that it serves as a practical tool for guiding project execution and monitoring progress toward organizational objectives. A manual that is not aligned with the organization's mission and values may not provide the necessary guidance to staff, leading to ineffective implementation of MEAL practices.

In conclusion, although Imagine 1day has a written MEAL manual, it is not sufficiently developed or aligned with the organization's specific needs. Research shows that a well-crafted, context-specific MEAL manual is critical for guiding project execution, clarifying roles, and integrating MEAL practices into organizational culture (Abebe, 2018; Baker et al., 2015). To improve the effectiveness of its MEAL practices, Imagine 1day should consider revising and tailoring its manual to better reflect its mission and organizational goals.

Table 4.8: Organizational culture at variable level via Mann-Whitney U test

		Ranks		Test Statistics		
Items	Position	N	Mean Rank	Mann-Whitney U	Z	Asymp. Sig. (2-tailed)
Organizational culture	Mgt staff	19	29.95	379.00	-0.984	0.325
	Project staff	47	34.94			

Key: Mgt= management

A Mann-Whitney U test was conducted in the variable organizational culture to examine whether there are significant differences in organizational culture across groups. The mean rank for management staff was 29.95, and the mean rank for project staff was 34.94. the results indicated that the U test (U=379.00) was greater than the critical value of U (U critical=308.00). Z=-0.984, p=0.325, suggests that there is no statistically significant difference in organizational culture between the groups. This finding is consistent with research that emphasizes how organizational culture can be relatively stable and may not always vary significantly across different groups unless there are specific interventions or contextual changes (Schein, 2010; Kotter & Heskett, 1992). These results indicate that, while there is some variability within the groups, the differences between groups in terms of organizational culture are not substantial enough to reach statistical significance. This aligns with studies that suggest organizational culture, while important, often shows more within-group variation rather than between-group differences

unless factors like leadership style or organizational changes play a significant role (Harrison & Stokes, 1992).

In conclusion, the results from this Mann-Whitney U test analysis suggest that organizational culture does not differ significantly across the groups, as indicated by the high p-value. This reinforces the idea that organizational culture can be a deeply embedded feature of an organization that does not change drastically between groups under normal conditions (Deal & Kennedy, 1982).

4.4. Influence of Technological Tools on MEAL Practices

This section seeks to assess the organizational commitment and technology-supported MEAL practice. Respondents were asked to rate the level of their agreement using a Likert scale; 5= strongly agree; 4= agree; 3= neutral; 2= disagree; 1=strongly disagree.

Table 4.9:Respondents'on technological tools for data collection in MEAL practice

			Respondents Category							
			Top level management		Middle level management		Project staff		Total	
S/n	Variables	Categories	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Kobo toolbox	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	0	0	2	3	3	4.5	5	7.6
		Most utilized	4	6.1	13	19.7	44	66.7	61	92.4
2	ONA	Un utilized	4	6.1	15	22.7	40	60.8	59	89.4
		Moderately utilized	0	0	0	0	7	10.6	7	10.6
		Most utilized	0	0	0	0	0	0	0	0
3	SurveyCTO	Un utilized	4	6.1	14	21.2	42	63.6	60	90.9
		Moderately utilized	0	0	1	1.5	5	7.6	6	9.1
		Most utilized	0	0	0	0	0	0	0	0
4	Open Data Kit(ODK)	Un utilized	4	6.1	13	19.7	39	59.1	56	84.8
		Moderately utilized	0	0	2	3	8	12.1	10	15.2
		Most utilized	0	0	0	0	0	0	0	0
5	Magpi	Un utilized	4	6.1	13	19.7	45	68.2	62	93.9
		Moderately utilized	0	0	2	3	2	3	4	6.1
		Most utilized	0	0	0	0	0	0	0	0

In Table 4.9, majority of respondents 61(92.4%) highlighted Kobo toolbox as the only primary platform for data collection utilized by imagine1day's MEAL (Monitoring, Evaluation, Accountability, and Learning) department to streamline and centralize its MEAL system, considering its strong alignment with humanitarian efforts and field survey requirements. KoboToolbox is an open-source tool designed specifically for mobile data collection, making it

ideal for field surveys and humanitarian data gathering. It allows users to create forms that can be filled out offline and then uploaded when internet access is available. This feature is particularly beneficial for organizations working in remote areas where connectivity is limited (KoboToolbox, 2023). The platform supports complex survey designs and offers robust analytics capabilities, which can enhance the quality of data collected during MEAL activities.

Table 4.10: Respondent's perception in platforms for centralized MEAL system

			Respondents Category							
			Top-level management		Middle-level management		Project staff		Total	
S/n	Variables	Categories	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	DevResults	Un utilized	4	6.1	13	19.7	41	62.1	58	87.9
		Moderately utilized	0	0	2	3	6	9.1	8	12..1
		Most utilized	0	0	0	0	0	0	0	0
2	Activity info	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	0	0	3	4.5	4	6.1	7	10.6
		Most utilized	4	6.1	12	18.2	43	65.2	59	89.4
3	Google cloud	Un utilized	4	6.1	13	19.7	43	65.2	60	90.9
		Moderately utilized	0	0	2	3	4	6.1	6	9.1
		Most utilized	0	0	0	0	0	0	0	0
4	TalaData	Un utilized	4	6.1	15	22.7	45	68.2	64	97
		Moderately utilized	0	0	0	0	2	3	2	3
		Most utilized	0	0	0	0	0	0	0	0

As shown in Table 4.10, the majority of participants 59(89.4%) identified ActivityInfo as the only and primary technological tool utilized by imagine1day's MEAL (Monitoring, Evaluation, Accountability, and Learning) department to streamline and centralize its MEAL system. Its web-based functionality is particularly advantageous for facilitating real-time data collection and enabling effective project monitoring across various geographically dispersed locations. ActivityInfo is a web-based platform tailored for data collection and project monitoring. It facilitates the management of information related to humanitarian interventions by allowing users to create custom forms for data entry. This flexibility makes it suitable for various sectors including health, education, and emergency response (ActivityInfo, 2023). The platform supports collaboration among team members by providing shared access to project data, which enhances transparency and accountability.

Table 4.11:Respondents perception a platform for data analysis and visualization tools

			Respondents Category							
			Top level management		Middle level management		Project staff		Total	
S/n	Variables	Categories	Freq.	%	Freq.	%	Freq.	%	Freq.	%

1	Power BI	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	1	1.5	8	12.1	12	18.2	21	31.8
		Most utilized	3	4.5	7	10.6	35	53	45	68.2
2	Tabealu	Un utilized	4	6.1	14	21.2	44	66.7	62	93.9
		Moderately utilized	0	0	1	1.5	3	4.5	4	6.1
		Most utilized	0	0	0	0	0	0	0	0
3	Google Data Studio	Un utilized	4	6.1	15	22.7	40	60.6	59	89.4
		Moderately utilized	0	0	0	0	7	10.6	7	10.6
		Most utilized	0	0	0	0	0	0	0	0
4	Excel	Un utilized	0	0	0	0	0	0	0	0
		Moderately utilized	0	0	1	1.5	9	13.6	10	15.2
		Most utilized	4	6.1	14	21.2	38	57.6	56	84.8
5	QGIS	Un utilized	4	6.1	15	22.7	41	62.1	60	90.9
		Moderately utilized	0	0	0	0	6	9.1	6	9.1
		Most utilized	0	0	0	0	0	0	0	0

Regarding to Table 4.11, when examining the technological tools utilized by imagine1day's Monitoring, Evaluation, Accountability, and Learning (MEAL) section specifically for data analysis and visualization purposes, the majority of respondents 56(84.9%) and 45(68.2%) respectively identified two key platforms Excel and Power BI as being most widely used. These tools have been highlighted as the primary choices within the organization due to their versatility in handling diverse datasets and their ability to generate meaningful insights through effective visualization techniques. Excel, while traditionally seen as a spreadsheet application, remains widely used for basic data analysis and visualization tasks. Its familiarity among users makes it an accessible option for many organizations. Excel provides essential functions such as pivot tables and charts that can help visualize trends within smaller datasets (Microsoft Excel Help Center, 2023). However, it may not be as effective as specialized tools like Power BI and others when handling larger datasets or complex analyses. Power BI is a powerful business analytics tool developed by Microsoft that allows users to visualize data and share insights across their organization or embed them in an app or website. It provides interactive dashboards and reports that can be customized according to user requirements. Power BI integrates seamlessly with other Microsoft products, making it a popular choice for organizations already using Microsoft services(Microsoft,2023).

Table 4.12: Respondent's perception in technology supported MEAL practice

No.	Items	Respondents	Median test			
			Median	Chi-square	df	Asymp. Sig
1	Imagine1day has an IT policy that incorporates adaptation of technological tools to perform MEAL practice	Top-level management Middle-level management Project Staff	2.00	2.722	2	0.256
2	Imagine1day uses MEAL friendly appropriate technological tools fit to its purpose	Top-level management Middle-level management Project Staff	2.00	3.829	2	0.147
3	Imagine1day is hiring MEAL staff having skill and knowledge who integrate and easily adapt technological tools with MEAL tasks	Top-level management Middle-level management Project Staff	3.00	2.115	2	0.347
4	Imagine1day staff believes technological tools are supporting MEAL performance	Top-level management Middle-level management Project Staff	4.00	3.431	2	0.180
5	Imagine1day staff believes technological tools can cause high risk for data security	Top-level management Middle-level management Project Staff	4.00	2.532	2	0.282

Key: df= degree of freedom

As shown in Table 4.12, item 1, respondents were asked to rate their agreement regarding whether Imagine 1day has an IT policy that incorporates the adaptation of technological tools to support MEAL practices. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed $\chi^2(df=2, N = 66) = 2.722$, $p = 0.256$, there is no statistically significant difference between the responses of the different groups with a median of 2.00. These findings suggest that imagine1day does not possess an IT policy that specifically focuses on adapting technological tools for MEAL practices. Furthermore, the organization's IT policy does not include provisions for the adoption of new technologies tailored to monitoring, evaluation, and learning (MEAL) tasks. Research supports this observation, with Kuseh et al. (2022)

highlighting that organizations that actively engage with technology tend to have more effective data management practices, which are crucial for making informed decisions within MEAL frameworks. As Mackenzie et al. (2020) note, the integration of technology into MEAL processes is essential for improving data collection, analysis, and reporting. Organizations that leverage technology are better equipped to monitor progress, evaluate outcomes, and make adjustments based on real-time data. The lack of an IT policy that specifically addresses these needs at Imagine 1day may limit its ability to fully integrate technology into its MEAL systems, potentially undermining the efficiency and effectiveness of its monitoring and evaluation efforts.

In addition to the questionnaire findings, all interviewees confirmed that Imagine 1day's IT policy does not address the technological tools needed to support MEAL. The policy primarily focuses on data protection and the management of physical organizational assets, without providing guidance on selecting or purchasing applications and software to support MEAL functions, such as data collection, centralization, and analysis tools. This gap in the IT policy is consistent with findings from Mackenzie *et al*. (2020), who stress the importance of developing policies that not only ensure data security but also facilitate the adoption of technology that enhances MEAL processes. Without clear guidelines for adopting and integrating new technologies into the MEAL system, Imagine 1day may struggle to optimize its data management capabilities and fully leverage technology for improved program monitoring and evaluation.

In conclusion, the absence of an IT policy that specifically addresses the adaptation of technological tools for MEAL practices at Imagine 1day aligns with broader research that underscores the importance of integrating technology into MEAL frameworks for improved data management and decision-making (Kuseh et al., 2022; Mackenzie et al., 2020). To enhance the effectiveness of its MEAL practices, Imagine 1day should consider revising its IT policy to include provisions for adopting and utilizing technologies that support data collection, centralization, and analysis in alignment with its monitoring and evaluation objectives.

As presented in Table 4.12, item 2, respondents were asked to rate whether Imagine1day uses MEAL-friendly technological tools that are appropriate for its purpose. A Median Test was performed to examine differences among the three respondent groups (top management level,

middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 3.829$, with a median of 2.00. The Median test results, with a p-value of 0.147 ($p > 0.05$), suggest that there is no statistically significant difference between the responses of the different groups. This implies that Imagine1day does noteffectively apply MEAL-friendly technological tools that are fit for its purpose (poor). Research supports this finding, as the World Bank (2022) notes that the successful implementation of technological solutions in NGOs is often influenced by contextual factors such as infrastructure availability and the user-friendliness of the tools. When selecting technological tools for MEAL, organizations need to ensure that they are not only relevant and fit for purpose but also easily accessible and usable by staff across different levels. If tools are too complex or not adapted to the local context, their effectiveness can be significantly diminished.

On top of this, in the case of Imagine1day, the interview findings revealed that the organization primarily relies on a limited set of technological tools, with KoboToolbox being the dominant tool. However, the interviewees expressed that it is difficult to assess whether these tools are truly MEAL-friendly, given their limited use and the fact that they are mostly employed in emergency projects. This limited use, coupled with the dynamic nature of the projects, poses a challenge in determining the overall friendliness and effectiveness of these tools. This aligns with the findings of Cousins and Whitmore (2016), who suggest that the appropriate selection of technological tools for MEAL systems requires careful consideration of the specific needs of the organization, the complexity of the projects, and the capacity of staff to use the tools effectively. Moreover, the dynamic nature of projects can introduce further challenges, as rapid changes in project requirements or contexts may necessitate the use of different tools or the adaptation of existing tools to meet evolving needs. Without a comprehensive, adaptable suite of tools, organizations may struggle to maintain effective monitoring and evaluation practices, particularly in the face of changing project conditions.

In conclusion, while Imagine1day does employ some technological tools, their limited application and the challenges posed by dynamic project contexts suggest that the organization may benefit from expanding and tailoring its technological toolkit to better suit the needs of its MEAL practices. Ensuring that tools are both fit for purpose and user-friendly is essential for

enhancing the effectiveness of monitoring and evaluation efforts (World Bank, 2022; Cousins & Whitmore, 2016).

As shown in Table 4.12, item 3, respondents were asked to rate whether Imagine 1day hires MEAL staff with the skills and knowledge to integrate and easily adapt technological tools with MEAL tasks. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.115$, with a median of 3.00. The Median test result, with a p-value of 0.347 ($p > 0.05$), indicates that there is no statistically significant difference between the responses across the groups. This suggests that while Imagine 1day has some level of competence (moderate) in hiring staff with the necessary skills for integrating technological tools into MEAL practices, there is room for improvement in ensuring that all hired MEAL staff possess the required expertise to fully adapt and integrate these tools. Research supports the importance of hiring skilled MEAL staff, as it is crucial for ensuring the successful integration of technological tools into MEAL activities. UNICEF (2018) emphasizes that organizations must prioritize hiring staff with strong technical knowledge and the ability to work with digital tools for monitoring, evaluation, accountability, and learning (MEAL). This competence is essential for maximizing the benefits of technology in MEAL tasks, such as data collection, analysis, and reporting.

However, despite the acknowledgment of some staff's adaptability to new tools, the interviewees highlighted a key challenge: the hiring process at Imagine 1day appears to be biased, often overlooking the specific requirements and experience needed to meet the demands of MEAL practices. This finding aligns with research by Baker et al. (2015), which found that the effectiveness of MEAL systems is often hindered by a lack of targeted recruitment that considers the specific skills required for integrating technological tools into MEAL processes. Without a clear focus on these needs, organizations may struggle to fully realize the potential of their MEAL practices, particularly when it comes to leveraging technology for more efficient and impactful monitoring and evaluation.

In conclusion, while Imagine 1day hires staff with some level of technological adaptability, ensuring that new hires are equipped with the right skills to integrate technological tools into

MEAL tasks is vital for improving MEAL effectiveness. Organizations should consider refining their recruitment processes to better align with the specific demands of MEAL, as suggested by UNICEF (2018), and other research in the field.

Regarding Table 4.12, item 4, respondents were asked whether they believed technological tools were supporting MEAL practice at Imagine 1day. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 3.431$, with a median of 4.00. The Median test result with a p-value of 0.180 ($p > 0.05$) indicates no statistically significant difference between the responses. This suggests that Imagine 1day is perceived as actively promoting the use of technological tools and integrating technology into its MEAL operations. Research supports the idea that organizations that prioritize technological investments and provide training to staff can create a culture of innovation and efficiency. According to Kuhlmann et al. (2021), when organizations invest in technological tools and support their staff in learning to use them effectively, it fosters a culture that encourages improved practice, collaboration, and informed decision-making. Similarly, Mackenzie et al. (2020) assert that leveraging technology in MEAL processes enhances data collection, analysis, and reporting, leading to better outcomes in terms of monitoring and evaluation activities.

The interviewees confirmed that, although Imagine 1day has not fully automated its technological tools, existing tools such as KoboToolbox, SharePoint, and Microsoft Windows are still helpful in managing data. This observation aligns with findings by Baker et al. (2015), who found that while not all organizations may have fully automated systems, the effective use of available tools can still significantly improve MEAL practice. These tools can assist in data collection, centralization, and sharing, thereby facilitating better monitoring, evaluation, and learning practices.

In conclusion, while Imagine 1day's technological tools are not fully automated, staff members recognize their supportive role in improving MEAL practice. Research indicates that even limited technological tools, when used effectively, can greatly enhance MEAL practices, which is consistent with findings from Kuhlmann *et a*l. (2021) and Mackenzie et al. (2020).

As seen in Table 4.12, item 5, respondents were asked to rate their agreement regarding whether they believe technological tools could pose a high risk for data security at Imagine 1day. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.532$, with a median of 4.00.The Median test result, with a p-value of 0.282 ($p > 0.05$), shows no significant difference between the responses. This suggests that respondents generally perceive (agree) technological tools as posing risks, likely due to a lack of investment or awareness in cybersecurity practices within the organization. Research supports these concerns, as organizations increasingly rely on digital platforms to store sensitive information, making them more vulnerable to cyber threats. According to Wang et al. (2020), as organizations adopt more digital solutions, the potential for data breaches escalates, which can have significant consequences such as loss of stakeholder trust and legal repercussions. The rise in cyber threats has made it imperative for organizations to implement robust cybersecurity measures. Furthermore, Harris and McCulloch (2021) argue that while technology has the potential to improve MEAL practices by enhancing data collection and analysis, it also presents risks that need to be carefully managed. These risks, if left unchecked, could outweigh the benefits of technological adoption. Their research highlights the importance of incorporating secure technology management practices to mitigate data security risks in organizations, particularly in the context of NGOs.

In conclusion, while technological tools offer substantial benefits in supporting MEAL activities, the perception of high data security risks among Imagine 1day staff underscores the need for greater investment in cybersecurity measures. This concern aligns with findings from Wang et al. (2020) and Harris and McCulloch (2021), who stress the importance of addressing security risks in technology adoption.

Table 4.13: Technological tools at variable via Kruskal-Wallis test

Items	Respondents	Ranks	Test Statistics[a,b]		
		Mean Rank	Chi-Square	df	Asymp. Sig.
Technological tools	Top level mgt	46.50	5.708	2	0.058
	Middle level mgt	40.00			
	Project Staff	30.45			
a.Kruskal Wallis Test					

b.Grouping Variable: Respondents

Key: mgt = management; df = degree of freedom

The Kruskal-Wallis test (non-parametric equivalent to ANOVA) table for technological tools assesses whether there are significant differences in the use of technological tools across different groups. The Kruskal-Wallis test results ($\chi^2(2) = 2.740$, $p = 0.058$). The mean ranks were 46.50 for top-level managers, 40.00 for middle-level managers, and 30.45 for project staff. Since the calculated chi-square value (5.708) was less than the critical value (5.99) at ($\alpha = 0.05$) and (df = 2), indicates that there is no statistically significant difference in the use of technological tools between the groups. These findings align with previous research, which suggests that while technological tool adoption may vary across groups, these differences may not always be substantial enough to reach statistical significance unless other contextual factors, such as leadership or organizational priorities, are involved (Boh, 2007; Venkatesh et al., 2003). The lack of a significant difference between the groups suggests that the factors influencing the use of technological tools may be more individualistic or related to specific internal practices rather than being dependent on group membership (Davis, 1989).

In conclusion, the results indicate that while there may be some degree of variability in the use of technological tools across the groups, this difference is not statistically significant, as evidenced by the high p-value of 0.058. This reinforces the idea that technological tool use may be influenced by factors beyond group classification, such as organizational infrastructure, training, or technological readiness (Venkatesh et al., 2003).

4.5. Influence of Financial resource on MEAL Practices

This section seeks to assess budgeting for MEAL. Respondents were asked to rate the level of their agreement using a Likert scale; 5= strongly agree; 4= agree; 3= neutral; 2= disagree; 1=strongly disagree

Table 4.14: Respondent's perception on influence of financial resource in MEAL

No.	Items	Respondents	Ranks	Test Statistics[a,b]		
			Mean Rank	Chi-Square	df	Asymp. Sig.
1	Budget for per diem for data enumerators	Top level mgt	44.50	2.740	2	0.254
		Middle level mgt	37.00			
		Project Staff	31.45			
2	Budget for training material development and delivery	Top level mgt	26.63	3.144	2	0.208
		Middle level mgt	27.50			
		Project Staff	36.00			
3	Budget for site visit monitoring and evaluation programs	Top level mgt	23.88	2.483	2	0.289
		Middle level mgt	29.83			
		Project Staff	35.49			
4	Budget for meal finding review sessions with stakeholders	Top level mgt	45.50	2.958	2	0.228
		Middle level mgt	36.50			
		Project Staff	31.52			
5	Budget for report dissemination	Top level mgt	15.25	2.053	2	0.358
		Middle level mgt	33.83			
		Project Staff	34.95			
	Budgeting for MEAL	Top level mgt	27.38	0.831	2	0.660
		Middle level mgt	31.27			
		Project Staff	34.73			

a. Kruskal Wallis Test
b. Grouping Variable: Respondents

Key: mgt= management, df= degree of freedom

In the context of Monitoring, Evaluation, Accountability, and Learning (MEAL) activities, it is critical to establish a regular financial resource or budget allocation for various essential components. Based on the responses gathered from the majority of respondents, several key areas have been identified where consistent funding is necessary to ensure effective implementation and sustainability of MEAL initiatives.

Kruskal-Wallis test (non-parametric equivalent to ANOVA) was used to compare the mean rank among the group of respondents. The Kruskal-Wallis test (H-test) is a non-parametric statistical method used to compare three or more independent groups to determine if there are statistically

significant differences among them. It serves as an extension of the Mann-Whitney U test, which is applicable for comparing only two groups (Field and Miles, 2010).

The researcher formulated two hypotheses to use the Kruskal-Wallis test for the following variables:

Null Hypothesis (**H0)**: There is no significant difference in responses among the independent samples across the items.

Alternative Hypothesis **(H1)**: There is a significant difference in responses among the independent samples across the items.

Scenario	
Calculated χ^2< critical χ^2	No significant difference(fail to reject H0)
Calculated χ^2> critical χ^2	Significant difference(reject to reject H0; groups likely differ)

Accordingly, in Table 4.14, item 1, regarding the community allocating a budget for per diem (Daily Subsistence Allowance - DSA), the Kruskal-Wallis test (a non-parametric test for comparing medians across groups) revealed no statistically significant differences between the respondent groups ($\chi^2(2) = 2.740$, $p = 0.254$). The mean ranks were 44.5 for top-level managers, 37.0 for middle-level managers, and 31.45 for project staff. Since the calculated chi-square value (2.74) was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), it indicated there were no significant differences in responses across the groups. This funding ensures that enumerators can effectively carry out their responsibilities during data collection phases without financial strain. The provision of perdiem not only incentivizes participation but also enhances the quality of data collected by allowing enumerators to focus on their tasks rather than worrying about their daily expenses. Regular budgeting in this area supports the recruitment of skilled enumerators who are crucial for accurate data gathering (World Bank, 2020).

With regard to Table 4.14, item 2, the Kruskal-Wallis test (a non-parametric test for comparing medians across groups) revealed no statistically significant differences between the respondent groups ($\chi^2(2) = 3.144$, $p = 0.208$). The mean ranks were 26.63 for top-level managers, 27.50 for middle-level managers, and 360 for project staff. Since the calculated chi-square value (3.144)

was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), it indicated there were no significant differences in responses across the groups. This indicated that the respondents agreed that MEAL section have budget for training material development and delivery. Effective training is essential to equip staff and stakeholders with the necessary skills and knowledge to implement MEAL processes successfully. By investing in high-quality training materials and sessions, organizations can ensure that all personnel involved in MEAL activities are well-prepared to execute their roles efficiently. This investment ultimately leads to improved outcomes in monitoring and evaluation efforts (UNICEF, 2019).

Concerning to budgeting for site visit monitoring and evaluation programs in Table 4.14, item 3 majority the Kruskal-Wallis test (a non-parametric test for comparing medians across groups) revealed no statistically significant differences between the respondent groups ($\chi^2(2) = 2.483$, $p = 0.289$). The mean ranks were 23.88 for top-level managers, 29.83 for middle-level managers, and 35.49 for project staff. Since the calculated chi-square value (2.493) was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), it indicated there were no significant differences in responses across the groups. Majority of respondent confirmed their agreement. Regular site visits are crucial for assessing program implementation, understanding contextual factors affecting outcomes, and engaging with beneficiaries directly. A dedicated budget allows teams to conduct these visits systematically, ensuring that they gather firsthand insights into program effectiveness. This practice not only strengthens accountability but also fosters continuous learning through direct observation (OECD-DAC, 2016).

As to Table 4.14, item 4, the Kruskal-Wallis test (a non-parametric test for comparing medians across groups) revealed no statistically significant differences between the respondent groups ($\chi^2(2) = 2.958$, $p = 0.228$). The mean ranks were 45.50 for top-level managers, 36.50 for middle-level managers, and 31.52 for project staff. Since the calculated chi-square value (2.958) was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), it indicated there were no significant differences in responses across the groups. The result shows that respondents agreed that MEAL section have budgeting for MEAL finding review sessions with stakeholders. These sessions are critical as they provide a platform for discussing findings from evaluations, sharing lessons learned, and collaboratively developing action plans based on evidence gathered through MEAL activities. Allocating resources for these sessions promotes stakeholder engagement, enhances

transparency, and encourages collective ownership of program results (Fowler & Mcloughlin, 2021).

Regarding Table 4.14, item 5,the Kruskal-Wallis test (a non-parametric test for comparing medians across groups) revealed no statistically significant differences between the respondent groups ($\chi^2(2) = 2.053$, $p = 0.228$). The mean ranks were 15.25 for top-level managers, 33.83 for middle-level managers, and 34.85 for project staff. Since the calculated chi-square value (2.053) was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), it indicated there were no significant differences in responses across the groups. The majority of respondents agreed that MEAL section have budget for report dissemination. Effective communication of findings is essential to ensure that insights gained from MEAL activities reach relevant audiences, including donors, policymakers, and community members. A dedicated budget allows organizations to produce high-quality reports, utilize various dissemination channels (such as workshops or online platforms), and engage stakeholders in discussions around findings. This investment in communication fosters greater awareness and utilization of evaluation result (CIDA, 2018).

Generally, as indicated in table 4.14 Kruskal Wallis results at variable level for financial resources and budgeting indicate that there is no statistically significant difference in perceptions among the different groups surveyed. the Kruskal-Wallis test (a non-parametric test for comparing medians across groups) revealed no statistically significant differences between the respondent groups ($\chi^2(2) = 0.831$, $p = 0.660$). The mean ranks were 27.38 for top-level managers, 31.27 for middle-level managers, and 34.73 for project staff. Since the calculated chi-square value (0.831) was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), it indicated there were no significant differences in responses across the groups, suggests that the observed differences between groups was not significant at the conventional 0.05 significance level.

Table 4.15: Respondents perception on budgeting for MEAL

No.	Items	Respondents	Median test			
			Median	Chi-square	df	Asymp .Sig
1	Imagine1day has a policy that can convince its donors to allocate sufficient funds for MEAL	Top level management	2.00	0.276	2	0.871
		Middle level management				
		Project Staff				
2	Imagine1day provides sufficient funds to carry out MEAL activities (about 5%-10% of project budget)	Top level management	2.00	2.865	2	0.239
		Middle level management				
		Project Staff				
3	Imagine1day has clear accountability of the budget utilization in the MEAL program	Top level management	2.00	2.935	2	0.231
		Middle level management				
		Project Staff				

Key: df= degree of freedom

The budgeting for Monitoring, Evaluation, Accountability, and Learning (MEAL) practices is a critical aspect of ensuring that international non-governmental organizations (NGOs) like imagine 1day can effectively implement their projects.

As seen in Table 4.15, item 1, respondents were asked to rate their level of agreement on whether Imagine1day has a policy that can convince its donors to allocate sufficient funds for MEAL. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that, $\chi^2(df=2, N = 66) = 0.276$, with a median of 2.00. These results suggest that Imagine1day lacks a policy capable of convincing its donors to allocate sufficient funds for M&E activities. The Median test result, with a p-value of $0.871(p > 0.05)$, indicates no statistically significant difference in the respondents' views on this statement. Having a clear policy in place to ensure that donors allocate adequate funds for M&E is crucial for the successful implementation of these activities. Ahmed (2018) emphasizes that a robust policy framework is essential for convincing donors to support M&E initiatives, as it aligns the organization's strategic goals with the expectations of funding partners. Similarly, Khan (2019) stresses that effective budgeting and financial management practices are key to ensuring that M&E activities are sufficiently funded. Without such a policy and financial strategy, organizations like Imagine1day are likely to struggle in securing adequate resources for M&E, affecting the quality and scope of their monitoring and evaluation efforts.

Interviewees in this study confirmed that Imagine1day does not have a clear and standardized financial policy to support the MEAL section. While most projects have a budget for joint and regular monitoring, these budgets are often developed based on individual preferences rather than being guided by any organizational standard. Furthermore, respondents reported that the budget allocated for M&E is frequently insufficient. The researcher also observed that there is no specific policy in place to advocate for MEAL (Monitoring, Evaluation, Accountability, and Learning) funding from donors, further contributing to the inadequate financial resources for MEAL activities.

In conclusion, the lack of a clear financial policy for M&E is a significant barrier for Imagine1day in securing sufficient funding from donors. This aligns with findings from Ahmed (2018) and Khan (2019), who highlight the importance of well-defined policies and financial management practices for securing the necessary funds for M&E.

Regarding Table 4.15, item 2, respondents rated whether Imagine1day provides sufficient funds to carry out MEAL activities (about 5%-10% of projects' budget) or not. As a result, a Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.865$, with a median of 2.00. The result of median test with p-value 0.239> 0.05 proves there is no statistically significant difference between the respondents towards the item. This indicates that, the current funding levels at imagine1day's budget did not meet the recommended benchmarks necessary for the successful implementation of MEAL practices. A common guideline suggests that allocating 5% to 10% of the total project budget for MEAL activities is essential for comprehensive evaluation and learning processes (Harris & McCaffery, 2018). This allocation allows organizations to gather data systematically, assess project outcomes, and make informed decisions based on evidence. Furthermore, research indicates that organizations with robust MEAL systems tend to allocate more resources towards these functions compared to those with less developed systems (Mackay & Smith, 2022).

The interviewees highlighted a critical concern regarding budget allocation for the MEAL section within Imagine1day. They noted that the organization fails to allocate sufficient funding for MEAL activities, falling short of the widely recommended range of 5%-10% of the overall

project budget. This lack of adequate financial commitment extends across both humanitarian and development projects, suggesting a systemic undervaluation of MEAL's importance in ensuring project effectiveness, accountability, and learning. Research supports the assertion that insufficient budget allocation is a common challenge for organizations attempting to implement robust MEAL frameworks. According to the Overseas Development Institute (ODI) (2016), successful implementation of MEAL requires a dedicated budget that accounts for data collection, analysis, reporting, and capacity building. Allocating 5%-10% of the total project budget for MEAL is widely accepted as an international best practice to ensure sufficient resources are available to monitor progress and evaluate outcomes effectively (Inter-Agency Standing Committee, 2017).

When organizations fail to allocate sufficient funds for MEAL activities, several significant issues arise. One of the most critical is compromised data quality, as limited budgets often result in inadequate tools, technologies, or skilled personnel needed for effective data collection and analysis. This can lead to inaccurate or incomplete information, undermining both decision-making processes and program improvements. Additionally, restricted budgets for MEAL reduce opportunities for reflective practices, such as double-loop learning and adaptive management, as organizations are forced to prioritize immediate program delivery over long-term learning and sustainability (Patton, 2011). Another major consequence is limited accountability. Without proper funding, organizations struggle to effectively engage stakeholders, which diminishes transparency and accountability to both donors and beneficiaries. This lack of engagement can erode trust and hinder the overall success of programs. Similar budgetary challenges have been documented in other organizations working in both humanitarian and development contexts. A study by the Active Learning Network for Accountability and Performance (ALNAP) (2018) found that MEAL sections in many non-governmental organizations (NGOs) are underfunded, despite recognition of their critical role in project success. For instance, humanitarian agencies often allocate only 2%-3% of project budgets to MEAL activities, significantly below the recommended range. This underinvestment leads to poorly executed evaluations and a lack of actionable insights to guide future interventions. Furthermore, research by the United Nations Development Programme (UNDP) (2019) emphasized that development projects that fail to allocate at least 5% of their budget to MEAL often experience inefficiencies, such as ineffective

resource utilization, unclear outcome measurement, and limited scalability of successful interventions.

To address the challenges associated with insufficient funding for MEAL, organizations like Imagine1day must adopt best practices that ensure adequate financial allocation to these critical activities. Research supports several strategies to achieve this. First, integrating a mandatory MEAL budget line of 5%-10% into project proposals, as recommended by donors such as USAID and DFID, ensures consistent and sufficient funding for MEAL initiatives. Second, investing in capacity building by allocating funds to train staff in MEAL methodologies enhances internal expertise, reduces reliance on external consultants, and creates long-term cost savings. Lastly, adopting flexible funding models allows organizations to allocate additional resources to MEAL activities during project implementation, enabling them to respond to unforeseen learning opportunities or challenges as they arise. By embracing these strategies, Imagine1day could significantly improve its MEAL practice, fostering more impactful, adaptive, and accountable programming that aligns with best practices and donor expectations.

The interviewees' concerns about Imagine1day's insufficient budget allocation for MEAL align with broader findings in the development and humanitarian sectors. Underfunding MEAL compromises the quality of data, limits organizational learning, and diminishes accountability. Research consistently underscores the need for a dedicated budget of 5%-10% for MEAL to ensure that projects are effectively monitored, evaluated, and adapted for maximum impact. Addressing this gap would enable Imagine1day to build a stronger, more adaptive MEAL system that supports sustainable project outcomes.

The following table also shows the MEAL budget of different projects in different time in imagine1day taken from grant and partnership section. As can be seen in the table, the amount of budget for MEAL is less than one percent almost in every project. Within 27 different projects, the average allocated budget for MEAL section is 1%.

Table 4.16: List of projects with total budget, and MEAL budget

S/N	Project Name	Project donor	Start Date	End date	Total Budget	M&E Budget	%
1	Restoring Essential Education Services to conflict affected children in Tigray Region	EU	Oct. 15, 2024	Jun-25	82,450,296.00	801,804.00	1%
2	Child Protection System Strengthening (CPSS) to enhance protection for children at risk and directly affected by conflict through integrated assistance of CP and GBV in humanitarian context in Tigray region	FCDO (New)	Nov. 11, 2024	30-Jun-25	72,873,769.56	328,476.00	0.5%
3	Promote access to primary education and protection assistance for conflict-affected populations in Tigray	ECHO-PIE	Jul-23	May-25	43,997,131.00	333,098.00	1%
4	Project for the Improvement of social infrastructure in Amhara and Tigray	SBC	1-Jun-24	31-May-25	3,632,826.66	108,400.00	3%
5	Restoring Basic Education Services for Conflict-Affected Children in the Tigray Region of Ethiopia	HGWF	Sep-23	Jun-25	19,300,000.00	-	0%
6	Rebuilding and strengthening social service systems to address the unmet education and protection needs of adolescent boys and girls, and women in the conflict-affected communities of Tigray	ECHO	Aug-24	Nov-24	44,296,912.32	234,325.00	1%
7	Increasing access to protective and inclusive learning opportunities and peacebuilding education for crisis-affected children in Tigray Region (Finland and Norway Funded)	Norway and Finland	Jul-24	Nov-24	34,935,248.41	421,750.00	1.2%
8	Integrated Multi-Sectoral Support of IDPs Transferring to Alternative Sites and Resumption of School Activities in Sheraro Town of Northwest Zone of Tigray Region	EHF	Dec-23	Oct-24	57,000,000.00	168,150.30	0.3%
9	Increasing Access to Protective and Inclusive Learning Opportunities for Crisis-Affected Children in Tigray	Finland	Nov-23	Aug-24	74,800,854.20	2,147,300.00	2.9%
10	[Amended] Increasing Access to Protective and Inclusive Learning Opportunities for Crisis-Affected Children in Tigray Region	EU-ECHO	Dec-23	Jul-24	132,089,992.18	1,145,043.00	0.9%

11	Education in Emergency Response for conflict affected IDPs, returnees and host communities school age children in Bora, Ofla, Raya Chercher, Alamat, and Mehoni Woredas of Southern zone of Tigray	FCDO (New)	Oct-23	May-24	55,500,840.65	506,998.80	0.9%
12	Back to Learning	UK PPL	Feb-24	Aug-24	845,301.00	202,000.00	23.9%
13	Colalaboration betters the World	CBTW	Jan-23	Jan-23	1,000,050.00	-	0.0%
14	Safeguarding Education and enhancing Child Protection intervention for out of school children and children at risk and children at risk of protection concerns through integrated assistance in humanitarian situations in Central, Mekelle, and Southern Zones of Tigray	FCDO, EU, Norway	Apr-23	Mar-24	52,127,255.50	904,500.00	1.7%
15	Education in Emergency Response for conflict affected IDPs, returnees and host communities school age children in Bora, Ofla, Raya Chercher, Alamat, and Mehoni Woredas of Southern zone of Tigray	EHF	Mar-23	Jan-24	26,500,001.59	127,200.00	0.5%
16	Leaders, Educators, and Parents (LEAP): A Project for Education through Community Mobilization	EAA	Sep-20	Aug-23	119,859,696.00	239,040.00	0.2%
17	Increasing Access to Protective, Inclusive Learning Opportunities for Crisis Affected Children in Tigray	ECW	Apr-22	April 2023	20,146,181.94	505,362.56	2.5%
18	System strengthening to enhance protection for children at risk & children directly affected by conflict through integrated assistance of CP and GBV in humanitarian context Project	FCDO	Aug-22	Jul-23	111,495,345.00	1,142,000.00	1.0%
19	Safeguarding Education and enhancing Child Protection intervention for out of school children and children at risk and children at risk of protection concerns through integrated assistance in humanitarian situations in Raya Azebo, Raya Chercher, and Maichew town	UNICEF	May-22	Oct-22	40,095,715.00	466,400.00	1.2%
20	Water sanitation and Hygiene (WASH) behavioral change	LTW	Jul-20	Jun-23	18.085,350		#REF!
21	In School-WASH	LTW			7,143,653.49	363,900.00	5.1%
22	Protection	EHF			23,000,000.00	207,000.00	0.9%

23	CHILD PROTECTION & GENDER-BASED VIOLENCE IN EMERGENCY RESPONSE PROJECT	UNICEF	Oct-21	Jul-22	56,070,252.00	305,000.00	0.5%
24	Safeguarding Education and enhancing Child Protection intervention for out of school children and children at risk and children at risk of protection concerns through integrated assistance in humanitarian situations in Mekelle and Shire town	UNICEF	Mar-21	Aug-21	26,000,000.00	198,000.00	0.8%
25	Community Driven Primary Education for All initiative	EAA	Sep-15	Dec-18	68,029,893.04	316,259.97	0.5%
26	Tigray Kilteawlaelo Sustainable Quality Primary Education (SQPE) project	Kilte Awlaelo	2011		14,000,000.00	105,000.00	0.8%
27	Tigray Primary Education Development Program(PEDP)	Hintalo-Wejerat	2008		20,000,000.00	231,000.00	1.2%
Total					1,207,191,215.54	11,508,007.63	1%

As shown in Table 4.15, item 3, respondents were asked to assess whether Imagine 1day has clear accountability regarding budget utilization in the MEAL program. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.935$, with a median of 2.00. The Median test result with a p-value of 0.231 ($p > 0.05$) indicates no statistically significant difference in responses toward this item. This suggests that Imagine 1day does not regularly (poor) share detailed reports on budget utilization with stakeholders, including donors, staff members, and community representatives. Effective communication about how budgets are allocated and spent is vital for fostering trust and accountability among stakeholders. Baker & McKenzie (2021) highlight that organizations that prioritize transparent communication around financial matters tend to experience higher levels of perceived accountability. Transparency in budget utilization helps stakeholders, especially donors and community members, to feel confident that resources are being used effectively and according to the intended purposes. Furthermore, transparency can be further enhanced by involving stakeholders in the budgeting process. Hwang et al. (2020) note that participatory budgeting practices improve accountability outcomes in NGOs by aligning financial decisions with the needs and expectations of stakeholders. Engaging staff and beneficiaries in discussions about budget allocation can foster a sense of ownership and promote responsible financial practices.

The interview findings corroborate this, as respondents reported that even the limited MEAL budgets across all projects are not managed by the relevant MEAL experts. Program officials and higher management often intervene in the utilization of these funds, redirecting them to activities unrelated to MEAL purposes. Additionally, the MEAL team does not provide regular financial reports on their budget utilization, leading to a lack of clarity and accountability.

This lack of budget transparency and involvement of MEAL experts in managing their allocated funds may hinder the organization's ability to demonstrate accountability and effectively implement its MEAL practices. Baker & McKenzie (2021) and Hwang et al. (2020) suggest that fostering greater transparency and stakeholder engagement in financial processes could significantly improve accountability in organizations like Imagine 1day.

Table 4.17: Financial resource as variable using Kruskal- Wallis

Items	Respondents	Ranks	Test Statistics[a,b]		
		Mean Rank	Chi-Square	Df	Asymp. Sig.
Finance Resource and Budgeting	Top level mgt	15.75	4.385	2	0.112
	Middle level mgt	36.20			
	Project Staff	34.15			
a.Kruskal Wallis Test b.Grouping Variable: Respondents					

Key: mgt= management; df= degree of freedom

The Kruskal-Wallis test (non-parametric equivalent to ANOVA) table results for Finance Resource and Budgeting indicate that there is no statistically significant difference between the groups. The Kruskal-Wallis test results ($\chi^2(2) = 4.385$, $p = 0.112$). The mean ranks were 15.75 for top-level managers, 36.20 for middle-level managers, and 34.15 for project staff. Since the calculated chi-square value (4.385 was less than the critical value (5.99) at ($\alpha = 0.05$) and ($df = 2$), indicates that there is no statistically significant difference in financial resource allocation and budgeting. Since the p-value is above 0.05, the null hypothesis is retained, implying that financial resource distribution does not significantly differ among the groups under study.

These findings align with previous research emphasizing that financial resources alone do not always determine the effectiveness of MEAL practices. For instance, Guijt (2018) argues that while financial investment is crucial, organizational commitment, strategic planning, and technical expertise play a more significant role in strengthening MEAL systems. Similarly, Binnendijk (2019) highlights that MEAL effectiveness is often limited not by funding constraints but by the absence of a structured accountability framework and leadership support. Carman (2020) further supports this, stating that without clear policies and management engagement, increased financial resources may not translate into improved MEAL implementation. This suggests that while financial stability is important, other organizational factors, such as governance structures, policy frameworks, and institutional culture, may have a more profound influence on MEAL practices.

4.6. Accountability Practice as MEAL Component

This section seeks to assess imagine1day's practice on mechanisms of accountability (tools and process). Respondents were asked to rate the level of their agreement using a Likert scale; 5= strongly agree; 4= agree; 3= neutral; 2= disagree; 1=strongly disagree.

Table 4.18: Respondents on accountability practice as MEAL component

No.	Items	Respondents	Median test			
			Median	Chi-square	df	Asymp.Sig
1	Imagine1day uses disclosure statements and reports for donors and oversight agencies to ensure accountability	Top-level management Middle-level management Project Staff	4.00	3.007	2	0.222
2	Imagine1day implements Performance assessment and evaluation programs to ensure accountability	Top-level management Middle-level management Project Staff	4.00	2.271	2	0.321
3	Imagine1day involves beneficiaries in decisions about projects to practice accountability	Top-level management Middle-level management Project Staff	4.00	2.413	2	0.299
4	Imagine1day practices of self-regulation to bring accountability	Top-level management Middle-level management Project Staff	3.00	4.336	2	0.114
5	Imagine1day uses social auditing as a mechanism of practicing accountability	Top-level management Middle-level management Project Staff	2.00	3.792	2	0.150

Key: df= degree of freedom

In the context of international non-governmental organizations (NGOs) like imagine1day, mechanisms of accountability are crucial for ensuring that programs are effective and aligned with their intended goals. Accountability mechanisms can include practice assessments and evaluation programs that systematically measure the outcomes of interventions. These practices help organizations to not only track their progress but also to identify areas for improvement.

As illustrated in Table 4.17, item 1, respondents were asked whether Imagine1day utilizes disclosure statements and reports for donors and oversight agencies to ensure accountability. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed $\chi^2(df=2, N = 66) = 3.007$, with a median of 4.00. Additionally, the Median test yielded a p-value of 0.222, which is greater than the 0.05 significance level, indicating no statistically significant difference between the groups' responses. They agreed as imagine1day is practicing accountability for donors and government.

Interview findings further confirmed that Imagine1day demonstrates a strong commitment to transparency and accountability by regularly sharing physical and financial reports with donors and relevant government signatory bureaus (sector bureaus that have signed an MoU with Imagine1day for specific projects). Document reviews corroborated this, showing that periodic reports—such as monthly, quarterly, bi-annual, annual, and phase-out reports—were consistently shared with donors. However, some inconsistencies were observed in sharing these reports with government officials.

These findings align with research emphasizing the importance of transparent reporting in nonprofit organizations. According to Ebrahim (2003), disclosure practices, including financial and progress reports, strengthen trust and accountability among stakeholders. Similarly, research by Wellens and Jegers (2014) highlights that donor satisfaction is significantly influenced by the provision of accurate and regular updates, which improves organizational credibility. However, challenges in ensuring consistency in reporting to government bodies have been noted in other studies as well (Benjamin, 2008), emphasizing the need for streamlined reporting processes to meet stakeholder expectations fully.

As presented in Table 4.17, item 2, respondents were asked whether Imagine1day implements practice assessment and evaluation programs to ensure accountability. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.271$, with a median of 4.00. The Median test test indicated no statistically significant difference between the groups, with a p-value of 0.321 ($p > 0.05$). This suggests that Imagine1day

facilitates feedback mechanisms to actively engage stakeholders and incorporate their perspectives into program evaluations.

This finding aligns with research by Kusek and Rist (2015), which highlights that effective performance assessment frameworks are crucial for fostering transparency and accountability in nonprofit organizations. Furthermore, Patton (2017) emphasizes that participatory evaluation approaches enhance accountability by involving stakeholders, particularly beneficiaries, in assessing program effectiveness. Such involvement empowers stakeholders and cultivates a culture of continuous learning and improvement within organizations.

However, interview responses revealed that Imagine1day has yet to implement a standardized practice assessment and evaluation program to strengthen accountability. Instead, the organization relies on traditional monitoring practices. Interviewees also noted that findings from these monitoring activities are rarely translated into actionable learning or organizational improvement processes.

This gap is consistent with challenges identified in prior research. For instance, Benjamin (2013) argues that while monitoring systems are common in many NGOs, they often lack mechanisms to integrate findings into decision-making or strategic adjustments. Similarly, Ebrahim (2005) points out that without structured evaluation frameworks, organizations may struggle to balance accountability with learning, thereby limiting their capacity to improve the practice and stakeholder trust.

As shown in Table 4.17, item 3, respondents were asked whether Imagine1day involves beneficiaries in decision-making processes about projects to enhance accountability. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.413$, with a median of 4.00. A Median test yielded a p-value of 0.299 ($p > 0.05$), indicating no statistically significant difference in responses among the groups. These findings suggest that Imagine1day involves beneficiaries in project-related decisions to promote accountability. The involvement of beneficiaries in decision-making is widely regarded as a critical component of organizational accountability. According to Khan *et al*. (2019), beneficiary participation ensures

that projects are aligned with their needs and priorities, enhancing project relevance and impact. Similarly, the OECD (2018) highlights that engaging beneficiaries fosters trust, ownership, and transparency, which are essential for sustainable development outcomes. Thus, the study underscores the importance of beneficiary inclusion in decision-making as an effective accountability mechanism.

Interviewees corroborated this perspective, noting that Imagine1day employs various community engagement approaches, such as workshops, review meetings, and joint monitoring, to align accountability practices with beneficiaries' expectations. However, they also acknowledged that beneficiaries' input is often not adequately incorporated into final decisions. Document reviews further revealed that while community engagement activities are recorded in shadow reports, the organization lacks comprehensive documentation, such as detailed minutes or video recordings, to ensure consistency and transparency at the organizational level.

These findings align with challenges identified in the literature. For instance, Mansuri and Rao (2013) emphasize that while participatory mechanisms are vital for accountability, their effectiveness depends on meaningfull incorporation of community feedback into decision-making processes. Similarly, Gaventa and Barrett (2012) argue that the absence of proper documentation and follow-up mechanisms can undermine the credibility of participatory approaches, limiting their ability to enhance accountability.

As presented in Table 4.17, item 4, respondents were asked whether Imagine1day practices of self-regulation to bring accountability. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 4.336$, with a median of 3.00. The Median test indicated no statistically significant difference between the groups, with a p-value of 0.114 ($p > 0.05$).This suggests that imagine1day effectively engages in self-regulation to uphold accountability. Imagine1day has instituted regular evaluations of its programs and services as part of its self-regulatory framework. In the context of international non-governmental organizations (NGOs) like imagine1day, self-regulation is a critical mechanism for ensuring accountability. Self-regulation refers to the processes through which an organization monitors its own activities and performance against established standards or benchmarks. This practice is

essential for fostering transparency and trust among stakeholders, including donors, beneficiaries, and the broader community. These findings align with Ebrahim (2019), effective self-regulation can enhance organizational legitimacy by demonstrating a commitment to ethical practices and accountability. Moreover, self-regulation often involves the establishment of internal policies and procedures that guide decision-making and operational practices within an organization. These policies can include codes of conduct, performance metrics, and regular reporting mechanisms that allow for ongoing assessment of organizational effectiveness (Baker & McKenzie, 2020).

As shown in Table 4.17, item 5, respondents were asked to rate their level of agreement on whether Imagine1day effectively employs social auditing as a mechanism for accountability. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 3.792$, with a median of 2.00. A Median test analysis revealed no statistically significant difference among the groups (p-value = 0.150, $p > 0.05$).These findings indicate that Imagine1day does not effectively utilize social auditing as a structured tool for accountability. Social auditing is recognized as a crucial mechanism for fostering transparency, trust, and accountability in NGOs. It enables stakeholders to evaluate the social, ethical, and operational aspects of an organization's programs, ensuring that activities align with the needs and priorities of beneficiaries (Baker & McKenzie, 2020). By engaging community members and other stakeholders in a participatory evaluation process, social auditing not only enhances external accountability but also improves internal organizational practices and outcomes for beneficiaries (Ebrahim & Rangan, 2014).

According to interview findings, Imagine 1day has garnered strong goodwill and has made efforts to engage the community in understanding the relevance and perception of its projects. These efforts include actively seeking input during key project milestones, such as the inauguration of development initiatives and vocational training programs. Such initiatives aim to foster ownership and ensure alignment with community priorities, particularly focusing on disadvantaged groups. While these practices reflect a commitment to inclusivity and responsiveness, interviewees emphasized that the documentation of community engagement efforts is inconsistent and sparse. For instance, while some feedback is collected during events, it

is neither systematically recorded nor consistently analyzed to inform decision-making or accountability processes.

The lack of a formalized and standardized social auditing framework is a significant limitation for Imagine1day. Social auditing involves the systematic assessment and documentation of the social and ethical impacts of projects, incorporating feedback from beneficiaries and stakeholders into decision-making processes. As highlighted by Iyer and Samaratunge (2019), such frameworks are critical for NGOs to establish transparency, build trust, and enhance accountability by actively involving community voices. Without a robust social auditing mechanism, Imagine1day risks missing opportunities to formalize and institutionalize beneficiary feedback, thereby limiting its ability to demonstrate consistent accountability. Additionally, while informal community engagement efforts are commendable, they lack the rigor, replicability, and strategic focus that a standardized social auditing tool could provide. Edwards and Hulme (1996) argue that structured processes for collecting, analyzing, and integrating beneficiary feedback are essential for improving project outcomes and ensuring organizational legitimacy. Developing and implementing a formal social auditing framework would enable Imagine1day to systematically capture diverse beneficiary perspectives, including those of marginalized groups, and incorporate them into organizational practices. This would not only enhance the accountability and transparency of its programs but also contribute to building trust and credibility among stakeholders, ultimately improving the overall impact and sustainability of its projects.

Table 4.19: Types of Accountability practiced by imagine1day

No.	Items	Respondents	Median test			
			Median	Chi-square	df	Asymp.Sig
1	Imagine1day has a commitment of ensuring upward accountability to funders, donors, and government	Top-level management Middle-level management Project Staff	4.00	3.117	2	0.210
2	Imagine1day is committed to practice horizontal accountability to project partners, peers and related	Top-level management Middle-level management Project Staff	4.00	2.529	2	0.282
3	Imagine1day promotes downward accountability towards their beneficiaries	Top-level management Middle-level management Project Staff	4.00	2.416	2	0.215
4	Imagine1day believes to bring internal accountability via its employees and organizational mission	Top-level management Middle-level management Project Staff	3.00	2.381	2	0.304

Key: df= degree of freedom

As indicated in Table 4.18, item 1, respondents were asked to rate their level of agreement on whether Imagine1day demonstrates a commitment to ensuring upward accountability to funders, donors, and government agencies. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that, no statistically significant difference in medians, χ^2(df=2, N = 66) = 3.117, (p-value = 0.210> 0.05), with the median of 4.00.These results suggest that Imagine1day effectively communicates its practice and financial management practices to its funders and donors, reflecting a strong commitment to upward accountability. Imagine1day actively seeks feedback from its funders and donors to understand their expectations and align its activities accordingly. This two-way communication fosters trust and collaboration, which are crucial for maintaining long-term partnerships. Upward accountability extends beyond compliance—it involves transparent communication, engaging stakeholders, and building relationships based on trust and shared goals (Fowler & Biekart, 2018). Imagine1day's emphasis on transparency is also evident in its adherence to Monitoring, Evaluation, Accountability, and Learning (MEAL) practices, which prioritize accountability and stakeholder engagement.

All interviewees expressed pride in Imagine1day's robust commitment to upward accountability. They highlighted the organization's consistent delivery of physical and audited financial reports to donors, demonstrating a strong focus on financial transparency and performance reporting. Such practices not only strengthen donor confidence but also enhance the organization's credibility within the nonprofit sector. Regular financial audits and transparent reporting of project outcomes align with international standards for donor accountability, a best practice widely recognized in the sector (Ebrahim, 2003).

However, interviewees noted a moderate level of commitment to upward accountability concerning government agencies. While Imagine1day does share reports with government bodies, the consistency and comprehensiveness of these reports are perceived as less rigorous than those shared with donors. This discrepancy may arise from differences in expectations between donors and government stakeholders or gaps in aligning organizational reporting practices with government requirements. Ensuring regular and structured reporting to government agencies is critical not only for compliance but also for fostering collaborative

relationships with regulatory bodies and sectoral partners. Interviewees emphasized that while Imagine 1day excels in donor-focused accountability, there is room to improve its reporting mechanisms to government agencies. Structured and standardized reporting processes, such as periodic narrative and financial updates tailored to government expectations, could bridge this gap. Strengthened upward accountability to governments would enhance compliance, align with regulatory frameworks, and reinforce Imagine 1day's legitimacy as a trusted nonprofit partner.

Upward accountability is a multidimensional concept that requires balancing the needs and expectations of donors, governments, and beneficiaries. Ebrahim (2003) argues that while donor-centric accountability practices are essential, expanding the scope to include comprehensive reporting to government agencies fosters legitimacy and ensures alignment with broader regulatory and societal goals. Additionally, Lee and Nowell (2015) emphasize that consistent and transparent upward accountability practices can create opportunities for securing future funding and support, as stakeholders increasingly prioritize organizational transparency and performance.

Imagine1day's strong focus on upward accountability, particularly with donors, reflects its commitment to transparency, trust-building, and ethical management. However, enhancing its engagement with government stakeholders through standardized and consistent reporting mechanisms would further solidify its reputation as a transparent and trustworthy nonprofit. By addressing this gap, imagine 1day could strengthen its relationships with all stakeholders and ensure sustained organizational growth and impact.

As shown in Table 4.18, item 2, respondents were asked to rate their level of agreement on whether imagine1day is committed to practicing horizontal accountability with project partners, peers, and related stakeholders. A Median test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.529$, with a median of 4.00. The Median test result, with a p-value of 0.282 (> 0.05), indicates no statistically significant difference between the responses of different groups. This data suggests that Imagine 1day is highly committed to fostering horizontal accountability with its partners, peers, and related entities.

Horizontal accountability, which involves mutual responsibility and transparency among peers and partner organizations, is a key mechanism for maintaining trust and fostering collaboration. The interviewees also emphasized that Imagine 1day upholds strong horizontal accountability by adhering to consortium member policies, fulfilling signed intervention agreements, and fostering productive relationships with its project partners. This adherence reflects the organization's dedication to aligning with shared goals, ensuring reliability, and demonstrating ethical practices in its partnerships. Additionally, Imagine 1day's commitment to horizontal accountability extends beyond formal agreements. The organization actively supports and mentors local NGOs that it sub-grants, thereby strengthening their capacity to deliver effective and sustainable outcomes. This involves providing technical assistance, capacity-building training, and guidance on best practices. Through these initiatives, Imagine1day fosters a culture of shared learning and mutual accountability, enabling local organizations to become more effective in addressing community needs.

This approach is consistent with research emphasizing the importance of horizontal accountability in development work. Ebrahim (2003) argues that accountability in the nonprofit sector extends beyond upward accountability to donors and downward accountability to beneficiaries it also requires strong horizontal relationships with peer organizations to enhance collective impact. Furthermore, Brown and Kalegaonkar (2002) highlight that partnerships built on mutual trust and shared accountability not only improve project implementation but also contribute to the sustainability of development efforts.

Imagine 1day's emphasis on coaching and supporting local NGOs aligns with the principles of partnership-based development. According to Eade (1997), capacity-building is critical for empowering local organizations to take ownership of development initiatives, thereby fostering resilience and sustainability. Similarly, Fowler (2000) suggests that horizontal accountability is essential for participatory development, as it ensures that local actors are actively involved in decision-making and project evaluation processes.

In conclusion, Imagine1day's practices demonstrate a strong commitment to horizontal accountability. By fostering collaboration, adhering to agreements, and investing in the capacity of its partners, the organization not only strengthens its relationships but also contributes to the

long-term sustainability and effectiveness of its development projects. Such practices align with best practices in the nonprofit sector, where mutual accountability among peers is a cornerstone of ethical and impactful development work.

As seen in Table 4.18, item 3, respondents were asked to rate whether Imagine1day promotes downward accountability towards their beneficiaries. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.416$, with a median of 4.00. The Median test result, with a p-value of 0.215 (greater than 0.05),indicates that there is no statistically significant difference in responses between the different groups. This suggests that Imagine1day practices downward accountability towards its beneficiaries at a moderate level.

The interviewee emphasized that Imagine1day has made notable strides in fostering downward accountability to its beneficiaries. This is reflected in the organization's various practices designed to engage with communities and ensure their voices are heard and acted upon. However, while these practices are effective, they are not formalized through organizational policies or consistently documented, limiting their long-term impact and the ability to facilitate continuous learning.

A key approach mentioned is the organization's free call hotline, which allows beneficiaries to raise concerns, provide feedback, and report complaints directly to Imagine1day. This open line of communication promotes accessibility and empowers community members to hold the organization accountable in real-time. Another important initiative is the establishment of beneficiary-led feedback and complaint committees. These committees act as intermediaries between the community and Imagine1day, systematically collecting concerns and ensuring they are communicated to decision-makers. The organization also collaborates closely with community-based structures, leveraging local knowledge and perspectives to enhance project relevance and responsiveness. Additionally, regular review meetings provide an opportunity for stakeholders to discuss project progress, share experiences, and suggest improvements, fostering transparency and encouraging open dialogue.

Despite these commendable efforts, the lack of a formal policy framework to guide and standardize these practices diminishes their long-term effectiveness. The absence of comprehensive documentation further exacerbates this challenge, making it difficult to assess the impact of these mechanisms systematically or scale them across different projects. This gap aligns with findings in the broader literature, which emphasize the importance of formalizing downward accountability practices. According to Cornwall and Gaventa (2001), downward accountability is most effective when supported by formal mechanisms that ensure consistency and sustainability. Similarly, Ebrahim (2003) highlights the significance of institutionalizing feedback mechanisms and documenting lessons learned to foster a culture of accountability and continuous improvement. Without these formal structures, even well-intentioned practices may fail to reach their full potential.

Incorporating these mechanisms into formal policies would enhance consistency and align Imagine1day's efforts with international best practices. Fox (2015) argues that clear policies and frameworks for downward accountability build trust and credibility with beneficiaries, creating a stronger foundation for future collaboration. Additionally, comprehensive documentation allows organizations to measure the effectiveness of their accountability practices, identify areas for improvement, and share successes with stakeholders.

In conclusion, while Imagine1day's existing practices, such as the hotline, feedback committees, collaboration with community structures, and review meetings, demonstrate a strong commitment to downward accountability, formalizing these efforts through policy development and consistent documentation would significantly improve their impact. By doing so, Imagine 1day can further strengthen its transparency, responsiveness, and community empowerment, ensuring the long-term effectiveness and sustainability of its development initiatives

As shown in Table 4.18, item 4, respondents were asked to evaluate whether Imagine 1day believes in fostering internal accountability through its employees and the organizational mission. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.381$, with a median of 3.00. The Median test result with a p-value of 0.304 (greater than 0.05) indicates no statistically significant difference in responses, suggesting

that Imagine 1day maintains a moderate belief in achieving internal accountability through its employees and alignment with the organizational mission.

The interviewee shared that Imagine 1day uses conventional and traditional methods for ensuring internal accountability. Central to this approach is the use of standard reporting channels, which serve as the primary mechanism for monitoring staff performance and ensuring alignment with the organization's mission. Under this system, employees submit regular reports detailing their progress, the status of ongoing projects, and any challenges they face. These reports are reviewed by supervisors and management, who provide feedback and address concerns, ensuring that staff actions remain in line with the organization's goals.

Although reporting is a common method for ensuring accountability, the interviewee noted that Imagine 1day's internal accountability system may lack the innovation and structure seen in some other organizations. Relying solely on reporting may limit the organization's ability to capture a comprehensive view of staff behavior, including adherence to organizational values, ethical standards, and effective collaboration across teams. The current system, while functional, may not fully address the nuances of internal accountability or support long-term development of the organization's internal culture.

Research literature emphasizes the importance of comprehensive internal accountability systems. Ebrahim (2003) argues that such mechanisms are crucial for aligning staff actions with the organizational mission, values, and ethical standards. However, effective internal accountability should not be limited to reporting; it should involve more robust feedback loops, performance evaluations, and participatory decision-making processes that actively engage staff in shaping the direction of the organization. This holistic approach encourages staff ownership and responsibility, key elements for achieving organizational goals and enhancing overall performance.

Moreover, the traditional approach of relying solely on reporting may not be sufficient in today's fast-paced and dynamic organizational environments. A more participatory and flexible approach, which includes regular staff meetings, peer reviews, and ongoing performance appraisals, would provide a more comprehensive understanding of staff practice. As Fowler

(2000) highlights, participatory accountability fosters greater transparency, trust, and collaboration among staff, all of which contribute to a more responsive and inclusive work environment. These practices also support the creation of a learning culture within the organization, enhancing long-term effectiveness.

In conclusion, while Imagine 1day's use of reporting channels represents a valuable starting point for ensuring internal accountability, there is significant room for improvement. The organization could strengthen its internal accountability practices by diversifying its methods to include more participatory and dynamic systems, such as regular feedback from peers, comprehensive performance reviews, and opportunities for staff to contribute to decision-making. By expanding its approach to internal accountability, Imagine 1day could further enhance employee engagement, better align staff activities with the organization's mission, and improve overall organizational better practice.

4.7. Correlation Relation of the Key variables with accountability

According to Burns & Burns (2008) correlation is the measure of correspondence between variables which can entail whether the relation is a mutual one or not. Pallant (2016), described correlation analysis as a test employed to outline the strength and direction of the linear relationship between two variables.

Pallant (2016) added that the strength of a relationship between the variables can be indicated by a value that ranges from -1.00 to 1.00. Pallant (2016), adds that the values between -1.00 and 1.00 can be interpreted as: r= 0.10 - 0.29 as small or weak correlation, r= 0.30-0.49, medium or moderate correlation, and r=0.50-1.0 as large or strong correlation where if the coefficients are positive the relation is accordingly positive and vice versa.

The Pearson's Correlation test was conducted to assess the relationship between the dependent variable (Accountability Practices) and the four independent factors mentioned in the following table

Table 4.20: Pearson Correlation Matrix of accountability

		Stakeholders Engagement	Organizational Culture	Finance Resource and Budgeting	Technological tools	Accountability Practice
Stakeholders engagement	Pearson Correlation	1.00				
	Sig. (2-tailed)	0.00				
Organizational culture	Pearson Correlation	0.570	1.00			
	Sig. (2-tailed)	0.01	0.00			
Finance resource and budgeting	Pearson Correlation	0.538**	0.580**	1.00		
	Sig. (2-tailed)	0.01	0.00	0.00		
Technological tool	Pearson Correlation	0.610**	0.650**	0.590**	1.00	
	Sig. (2-tailed)	0.00	0.00	0.01	0.00	
Accountability Practice	Pearson Correlation	0.785**	0.739**	0.710**	0.742**	1.00
	Sig. (2-tailed)	0.00	0.00	0.00	0.00	0.00
	N	66	66	66	66	66
**. Correlation is significant at the 0.01 level (2-tailed).						

The correlation results presented in Table 4.19 reveal significant positive relationships between accountability practices and various organizational factors. A strong positive correlation ($r = 0.785$, $p = 0.000$) indicates that effective stakeholder engagement is closely linked to enhanced accountability practices. This finding aligns with previous studies, which suggest that stakeholder involvement leads to more transparent and accountable organizational practices (Aras & Crowther, 2013). In addition, a strong positive correlation ($r = 0.739$, $p = 0.000$) between accountability practices and organizational culture highlights the role of organizational culture in shaping accountability. A supportive organizational culture can promote accountability by aligning employee behaviors with organizational goals (O'Reilly, Caldwell, & Barnett, 2014). Moreover, a strong positive correlation ($r = 0.710$, $p = 0.000$) between accountability practices and financial resource management and budgeting suggests that effective financial management is crucial for accountability. According to a study by Bebbington and Larrinaga (2014), effective financial management is key to ensuring that organizational resources are allocated responsibly and transparently, thus enhancing accountability. Furthermore, the strong correlation ($r = 0.742$, $p = 0.000$) between accountability practices and the utilization of technological tools implies that technology can enhance accountability by enabling better monitoring and transparency in organizational processes. This finding is consistent with research indicating that the use of technology improves organizational efficiency and accountability (McKinsey & Company, 2020). Overall, these findings emphasize that stakeholder engagement, organizational culture, financial resource management, and technological tools are critical factors influencing and supporting effective accountability practices..

4.8. Learning practice as MEAL component

Table 4.21: Respondents perception on kinds of learning practiced by imagine 1day

No.	Items	Respondents	Median test			
			Median	Chi-square	df	Asymp.Sig
1	Imagine1day is getting learning from MEAL findings	Top-level management	3.00	4.199	2	0.123
		Middle-level management				
		Project Staff				
2	Imagine1day is experienced in Single-loop learning (follow the rules) for further MEAL performance	Top-level management	2.00	2.625	2	0.269
		Middle-level management				
		Project Staff				
3	Imagine1day practices a Double-loop learning (thinking out of box) for further MEAL performance	Top-level management	3.00	2.565	2	0.277
		Middle-level management				
		Project Staff				
4	Imagine1day has a commitment for triple-loop learning (Learning About Learning) to enhance MEAL performance	Top-level management	3.00	2.424	2	0.319
		Middle-level management				
		Project Staff				
		Project Staff				

As presented in Table 4.20, item 1, respondents were asked to rate whether Imagine1day is utilizing learning from its MEAL (Monitoring, Evaluation, Accountability, and Learning) findings. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that no statistically significant difference in medians, $\chi^2(df=2, N = 66) = 4.199$, a p-value of 0.123 (greater than 0.05) with a median of 3.00. This suggests that Imagine 1day is moderately leveraging learning from its MEAL findings.

The interviewee noted that Imagine 1day has not placed sufficient emphasis on organizational learning relative to its age and good reputation. The absence of a structured learning framework and the lack of effective knowledge management practices are key factors contributing to the limited impact of MEAL efforts. According to the interviewee, learning outcomes are not systematically integrated into the Monitoring, Accountability, and Evaluation components of the MEAL framework. As a result, valuable insights are not being captured, documented, or shared for continuous improvement across the organization. The only visible learning practice mentioned was Human Interest Stories (HIS), which are insufficient in addressing the broader organizational learning needs. Furthermore, the interviewee observed that there is limited enthusiasm for utilizing MEAL findings for knowledge sharing and development, even among senior management.

The lack of a formalized learning process undermines Imagine 1day's ability to harness MEAL findings for organizational growth. Without a structured system for tracking and disseminating lessons learned, the organization may repeat past mistakes, overlook opportunities for innovation, and struggle to build institutional memory. This gap is particularly concerning given that senior leadership has a crucial role in championing learning processes, but there appears to be limited engagement in promoting a learning-oriented culture.

Research in the field supports the need for robust mechanisms to ensure that organizations can effectively learn from their monitoring and evaluation results. According to Ebrahim & Rangan (2014), accountability mechanisms embedded within MEAL frameworks can play a significant role in fostering organizational learning. When organizations hold stakeholders accountable for

their actions based on evaluation findings, there is often increased motivation to adapt practices accordingly. Ebrahim (2003) also argues that for organizations to thrive in their learning processes, MEAL practices must go beyond mere data collection to actively generate insights that are shared across the organization. This ensures continuous improvement and facilitates informed decision-making.

Moreover, research from the Overseas Development Institute (ODI) stresses that organizations that successfully integrate learning into their MEAL systems build a culture of adaptive management, where lessons are systematically captured and applied. Such organizations ensure that learning is prioritized at all levels, particularly through leadership buy-in, which is essential for making learning a part of the organization's routine (ODI, 2015).

In conclusion, while Imagine 1day does collect valuable MEAL data, it lacks a structured approach to learning from these findings. To enhance its MEAL practice, Imagine1day should establish a comprehensive framework for tracking, documenting, and sharing lessons learned. This would require fostering a learning-oriented culture, embedding learning practices throughout the organization, and ensuring that senior leadership actively drives knowledge development. By doing so, Imagine 1day can enhance its ability to adapt and innovate, ultimately improving its overall practice and ensuring continuous organizational growth.

In Table 4.20, Item 2, respondents were asked to evaluate whether Imagine 1day effectively practices single-loop learning in its MEAL framework. A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.625$, with a median of 2.00. These results suggest a consensus that the organization does not effectively adhere to single-loop learning principles in relation to MEAL practices. The Median test results ($P = 0.269 > 0.05$) indicate no statistically significant difference in responses among the three groups, further reinforcing this conclusion. These findings imply that Imagine 1day has not fully embedded single-loop learning into its operational framework. Single-loop learning emphasizes refining existing practices in response to feedback rather than challenging underlying assumptions. However, the study indicates that while some elements of single-loop learning may

exist, particularly among management, they are neither systematic nor effectively integrated into MEAL practices.

Kirkpatrick & Kirkpatrick (2016) highlighted that single-loop learning is essential for operational consistency and adherence to established rules. They found that organizations that effectively practice single-loop learning improve accountability and program delivery by systematically using feedback to fine-tune existing practices. However, when such learning is sporadic or informally applied, as observed with Imagine 1day, it leads to inefficiencies and stagnation in MEAL practices. Similar to the findings in Imagine 1day, research by Argyris (1991) identified that resistance from management often hinders learning processes in organizations. Managers tend to rely on traditional practices and avoid innovative MEAL-related approaches, as they fear disrupting established workflows. This aligns with the interview responses in the study, which indicate that Imagine 1day's management team does not value MEAL-driven innovations and prefers traditional practices.

A study by Binnendijk (2000) on performance monitoring in development organizations found that organizations lacking clear policies and frameworks for MEAL practices often struggle to implement single-loop learning effectively. This resonates with Imagine1day's situation, where the absence of an endorsed policy prevents systematic feedback integration. Research by Preskill & Torres (1999) demonstrated that organizations practicing single-loop learning successfully use feedback to maintain operational efficiency and compliance with established standards. However, when feedback is not systematically utilized like in Imagine1day organizations risk undermining their ability to enhance accountability and maintain consistency in program delivery.

Interviews conducted as part of this study revealed that single-loop learning is practiced within Imagine 1day, particularly by management. However, its application remains informal and inconsistent. According to the interviewees, this inconsistency stems from two key issues. First, the absence of a formalized MEAL policy creates significant gaps in how feedback is utilized, leaving no structured mechanism for incorporating learning into practices. Second, there is a notable resistance to change among management members, who often favor traditional practices over MEAL-related innovations, thereby failing to adapt to evolving needs. This reluctance to

embrace innovations rooted in MEAL limits the organization's ability to leverage single-loop learning effectively. Although single-loop learning has the potential to improve operational efficiency, its success ultimately depends on the management's willingness to systematically integrate feedback and embrace adaptive practices.

The findings in Table 4.20, item 3, suggest that Imagine1day is practicing double-loop learning moderately, but not extensively. Double-loop learning involves critically evaluating and challenging underlying assumptions, strategies, and policies in response to feedback, rather than merely making adjustments within existing frameworks (Argyris, 1990). A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.565$, with a median of 3.00, indicate a general acknowledgment of some level of double-loop learning within the organization. Additionally, the Median results ($p = 0.287 > 0.05$) show no significant differences among the groups' responses, reinforcing the conclusion that the organization practices double-loop learning at a moderate level across different management levels.

This moderate implementation suggests that while Imagine 1day recognizes and occasionally addresses deeper issues in its policies and strategies, it may not consistently apply such an approach across its operations. True double-loop learning would involve systematically questioning and rethinking organizational norms, policies, and practices to ensure long-term improvements and adaptability. Although this practice likely enhances MEAL practice and contributes to a culture of improvement, the findings imply that there is room for greater commitment to embedding double-loop learning as a core organizational practice. By doing so, Imagine 1day could strengthen its capacity for innovation, problem-solving, and sustainable development outcomes.

As indicated in Table 4.20, item 4, respondents were asked to make their views whether imagine1day has a commitment for triple-loop learning (Learning About Learning) to enhance MEAL practice or not. Accordingly, A Median Test was performed to examine differences among the three respondent groups (top management level, middle management level, and project staff). The results revealed that $\chi^2(df=2, N = 66) = 2.424$, with a median of 3.00. The result of Median test indicates there is no significant difference between the respondents with p-

value 0.319 < 0.05. This implies that imagine 1day's commitment to this form of learning was low. The concept of triple-loop learning is pivotal in enhancing the practice of Monitoring, Evaluation, Accountability, and Learning (MEAL) practices within international non-governmental organizations (NGOs) like imagine 1day. Triple-loop learning goes beyond mere problem-solving or improving existing practices; it involves a fundamental reassessment of the underlying assumptions and beliefs that guide organizational actions. This type of learning encourages organizations to reflect on their learning processes themselves, thereby fostering an environment where continuous improvement is not only possible but expected (Argyris & Schön, 2016). Furthermore, the implementation of triple-loop learning can significantly enhance accountability mechanisms within NGOs. By fostering a culture where questioning assumptions is encouraged, organizations can create more transparent systems that hold them accountable for their actions and decisions. This transparency is crucial in building trust with beneficiaries and donors alike (Bennett & Jessani, 2017).

4.9. Correlation relation of the Key variables with Learning

Table 4.22: Pearson Correlation Matrix for Learning

		Stakeholders Engagement	Organizational Culture	Finance Resource and Budgeting	Technological tools	Learning practice
Stakeholders Engagement	Pearson Correlation	1.00				
	Sig. (2-tailed)	0.00				
Organizational Culture	Pearson Correlation	0.581**	1.00			
	Sig. (2-tailed)	0.00	0.00			
Finance Resource and Budgeting	Pearson Correlation	0.651**	0.590**	1.00		
	Sig. (2-tailed)	0.00	0.00	0.00		
Technological tool	Pearson Correlation	0.610**	0. 707**	0.632**	1.00	
	Sig. (2-tailed)	0.00	0.00	0.00	0.00	
Learning practice	Pearson Correlation	0.793**	0.780**	0.768**	0.810**	1.00
	Sig. (2-tailed)	0.00	0.00	0.00	0.00	0.00
	N	66	66	66	66	66

**. Correlation is significant at the 0.01 level (2-tailed).

The findings in Table 4.21 suggest that stakeholders' engagement, organizational culture, financial resources and budgeting, and the utilization of technological tools all have a strong positive and significant association with learning practices in *Imagine 1Day*. Specifically, the correlation between stakeholders' engagement and learning practices ($r = 0.793$, $p = 0.00$) highlights the importance of involving stakeholders in enhancing organizational learning, which is consistent with research showing that stakeholder engagement is critical for fostering knowledge-sharing and innovation within organizations (Bryson et al., 2011). Similarly, a strong positive relationship between organizational culture and learning practices ($r = 0.780$, $p = 0.00$) indicates that a supportive organizational culture fosters a conducive environment for learning, which aligns with studies showing that organizations with a learning-oriented culture are more likely to achieve higher performance and adaptability (Senge, 2006).

Moreover, the positive correlation between financial resources, budgeting, and learning practices ($r = 0.768$, $p = 0.00$) emphasizes the role of resource allocation in supporting learning initiatives. Adequate financial resources enable organizations to invest in training, development, and infrastructure that enhance learning capacity (Argote & Miron-Spektor, 2011). Finally, the strongest correlation with learning practices was found for the utilization of technological tools ($r = 0.810$, $p = 0.00$), underscoring the crucial role of technology in facilitating learning. Previous studies have shown that the effective use of technological tools such as learning management systems and collaborative platforms can significantly improve knowledge sharing and organizational learning outcomes (Alavi & Leidner, 2001).

In conclusion, these findings reinforce the idea that stakeholders' engagement, organizational culture, financial resources, and technological tools are all essential factors that contribute to enhancing learning practices in *Imagine 1Day*.

CHAPTER FIVE

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter presents the summary, conclusions and recommendations part of the study. The primary objective of this part is to summarize the overall research work, draw conclusions,and forward certain recommendations based on the findings

5.1. SUMMARY

This research examines the factors influencing the practice of Monitoring, Evaluation, Accountability, and Learning (MEAL) practices in international NGOs, focusing on imagine1day. NGOs play a crucial role in supporting government efforts and vulnerable communities, and MEAL is essential for effective project implementation. The study explores the impact of stakeholder engagement, organizational culture, technological tools, and financial resources on MEAL practice. Although imagine1day operates in ten Ethiopian regional states, the research focused on Tigray, its first intervention area. Using an explanatory and cross-sectional research design, a mixed-method approach was employed, incorporating both quantitative and qualitative data. Census sampling targeted top and middle management, along with project staff. Data was collected through structured surveys via KoBoToolbox, semi-structured interviews on Teams, and document analysis. The findings offer valuable insights for improving MEAL practices at imagine1day, informing government and charity organizations, and contributing to academic research. Ethical considerations, including data reliability and validity, were upheld per university guidelines.

The study examined stakeholder engagement in Monitoring, Evaluation, Accountability, and Learning (MEAL) practices at Imagine1day, revealing inconsistencies in participation. While the organization has a stakeholder selection policy, engagement in MEAL processes varies. Stakeholders are moderately involved in project identification and beneficiary screening but have limited participation in designing MEAL systems and decision-making. Communication of MEAL results is inadequate, reducing stakeholder trust and engagement. Donor reporting

requirements enhance accountability but also introduce rigidity, limiting adaptability. Additionally, site-based collaboration with partners occurs infrequently, restricting opportunities for participatory learning.

The study identified gaps in Imagine1day's organizational culture regarding MEAL practices. A formalized MEAL policy is absent, with draft documents available but not officially endorsed. This lack of structured policy weakens stakeholder engagement and MEAL implementation. Furthermore, MEAL is not recognized as an independent unit but integrated into program-specific units, causing conflicts of interest and reducing objectivity. Training and capacity development are limited, with training mainly project-based and unstructured. Ongoing MEAL training is rare, affecting data collection, analysis, and adaptability. Leadership involvement in MEAL decision-making is moderate, with management engagement rated similarly. However, there is a gap between recognizing MEAL's importance and applying its findings for program planning. Resistance to MEAL, seen as a control mechanism rather than a learning tool, further hampers effectiveness.

Imagine1day relies on KoboToolbox for data collection and ActivityInfo for data management, but lacks a formal IT policy to guide MEAL technology integration. The absence of a structured approach, along with misalignment between tools and organizational needs, limits data management effectiveness. Although Excel and Power BI aid data analysis, recruitment does not prioritize digital expertise for MEAL staff, affecting the optimal use of technological tools. Data security concerns were also highlighted, with respondents expressing apprehensions about digital data protection. Despite recognizing the benefits of tools like KoboToolbox and Power BI, the organization must address cybersecurity gaps.

The study found that while Imagine1day allocates financial resources to MEAL activities such as training and data collection, a structured financial policy is lacking. Without a clear funding strategy, securing adequate donor support remains challenging. MEAL funding averages only 1% of the project budget, far below the recommended 5%-10%, negatively impacting monitoring, evaluation, learning, and accountability. Additionally, financial transparency within MEAL is weak, as stakeholders receive limited financial reporting. Higher management sometimes redirects funds away from MEAL, further constraining activities.

Imagine1day demonstrates strong transparency in reporting to donors and funders but shows inconsistencies in sharing reports with government officials. Traditional monitoring methods are positively rated; however, the absence of a standardized evaluation framework limits organizational improvements. Beneficiary involvement in decision-making is moderate, but formalizing engagement processes remains necessary. Social auditing is minimal, reducing accountability and transparency. Accountability levels vary, with strong upward accountability to donors, moderate horizontal accountability with peers, and weaker downward accountability to beneficiaries.

The study found that Imagine1day applies MEAL-based learning moderately, with the Median score of 3.00. However, the absence of a structured learning framework limits knowledge sharing and continuous improvement. Senior management exhibits low enthusiasm for MEAL findings, and formal processes to track and disseminate lessons learned are lacking. Single-loop learning (refining practices based on feedback) is inconsistently applied (a median value of 2.00), hindered by management resistance and the lack of a MEAL policy. Double-loop learning (modifying policies and strategies) is moderately practiced (median of 3.00) but not systematically implemented. Triple-loop learning (reassessing learning processes) is notably low (score of 2), limiting the organization's ability to drive transformative change.

The study highlights critical areas for improvement in Imagine1day's MEAL practices. Enhancing stakeholder engagement, formalizing MEAL policies, integrating technology strategically, securing adequate financial resources, and fostering a learning culture are essential steps. Addressing these challenges will lead to more effective, transparent, and sustainable MEAL practices, ultimately improving project outcomes and organizational impact.

5.2. CONCLUSIONS

The study on factors influencing MEAL (Monitoring, Evaluation, Accountability, and Learning) practices at Imagine1day provides critical insights into the organization's strengths and challenges in implementing effective MEAL systems. The findings highlight several key areas that require attention to enhance MEAL effectiveness, including stakeholder engagement, organizational culture, technological integration, financial resource allocation, accountability practices, and learning mechanisms.

Stakeholder Engagement: The study found that while Imagine1day has policies for stakeholder selection, actual engagement in MEAL processes remains inconsistent. Stakeholders are only moderately involved in project identification and beneficiary screening, while their participation in designing MEAL systems and decision-making is limited. Inadequate communication of MEAL results further reduces trust and engagement. To improve this, the organization must establish structured stakeholder engagement frameworks and enhance transparency in communication.

Organizational Culture: The study identified gaps in policy formulation, leadership engagement, and staff training, which hinder MEAL implementation. The absence of a formalized MEAL policy negatively impacts structured program implementation and institutional learning. Additionally, integrating MEAL within program-specific units creates conflicts of interest, limiting objectivity and accountability. Strengthening MEAL's structural independence and fostering leadership commitment to MEAL would enhance its effectiveness within the organization.

Technological Tools: Imagine1day relies on KoboToolbox and ActivityInfo for data collection and management, while Excel and Power BI are used for analysis. However, the absence of a formal IT policy and misalignment between available tools and organizational needs limit MEAL efficiency. Moreover, concerns regarding data security highlight the necessity for robust cybersecurity measures. Establishing a structured IT policy and investing in MEAL-friendly technological tools will optimize data collection, analysis, and decision-making processes.

Financial Resources: The study found that while Imagine1day allocates financial resources for essential MEAL activities, the lack of a structured financial policy leads to inconsistent funding. The organization allocates less than the recommended 5%-10% of project budgets to MEAL, limiting its effectiveness. Furthermore, financial transparency in MEAL budgeting is weak, with insufficient reporting to stakeholders. Addressing these gaps through structured financial planning and enhanced transparency will improve MEAL sustainability.

Accountability Practices: Imagine1day demonstrates strong upward and horizontal accountability through regular donor reporting and collaboration with partner organizations. However,

downward accountability to beneficiaries is inconsistent, with limited mechanisms for incorporating beneficiary feedback into decision-making. Social auditing is underutilized, reducing overall transparency. Strengthening downward accountability and integrating social auditing frameworks will enhance stakeholder trust and program effectiveness.

Learning Practices: The study found that Imagine1day's learning culture is underdeveloped. While data is collected through MEAL processes, there is no structured framework for utilizing findings to drive continuous improvement. Single-loop learning is inconsistently applied, double-loop learning is only moderately practiced, and triple-loop learning is minimal. To enhance organizational learning, Imagine1day should institutionalize structured feedback mechanisms and promote a culture of continuous improvement through MEAL-driven learning processes.

5.3. RECOMMENDATIONS

Based on the findings of the study on factors influencing Monitoring, Evaluation, Accountability, and Learning (MEAL) practices at Imagine1day, several recommendations are proposed to strengthen MEAL effectiveness. First, enhancing stakeholder engagement requires developing and implementing a structured framework to ensure active participation at all stages of the MEAL process. Clear guidelines should be established for stakeholder involvement in project identification, beneficiary screening, and MEAL system design. Additionally, improving communication channels to ensure timely and transparent sharing of MEAL results with stakeholders, along with conducting regular consultations and feedback sessions, will build trust and improve decision-making.

Second, strengthening organizational culture involves developing and formalizing a comprehensive MEAL policy to standardize implementation across all programs. Leadership commitment should be reinforced by integrating MEAL objectives into organizational strategy and performance evaluations. Moreover, providing ongoing MEAL training for staff will enhance capacity and ensure consistent application of MEAL principles. Establishing an independent MEAL unit will minimize conflicts of interest and enhance objectivity.

Third, optimizing technological integration necessitates developing an IT policy that aligns technological tools with MEAL needs and enhances data security. Investing in user-friendly,

scalable, and MEAL-compatible software will improve data collection, analysis, and reporting. Staff training on new technological tools should be provided to ensure efficient utilization and minimize errors in data management, while strengthening cybersecurity measures will safeguard sensitive MEAL data.

Fourth, improving financial resource allocation calls for establishing a structured financial policy to ensure consistent and adequate MEAL funding. Increasing the MEAL budget allocation to align with best practices (5%-10% of project budgets) and enhancing financial transparency through improved MEAL-related financial reporting will strengthen accountability. Securing long-term funding for MEAL initiatives will ensure sustainability and effectiveness.

Fifth, enhancing accountability practices involves strengthening downward accountability by developing mechanisms to incorporate beneficiary feedback into decision-making. Implementing regular social audits will enhance transparency and trust with beneficiaries and other stakeholders. Developing beneficiary-friendly reporting channels will facilitate feedback and ensure responsiveness to community needs, while promoting participatory monitoring and evaluation approaches will foster shared accountability.

Finally, institutionalizing learning mechanisms requires developing a structured framework for utilizing MEAL findings to drive continuous learning and improvement. Encouraging a culture of continuous improvement through reflective learning sessions will reinforce best practices. Strengthening double-loop learning by integrating MEAL insights into strategic planning and policy adjustments, as well as fostering triple-loop learning through adaptive management and innovation, will promote organizational growth. Establishing a knowledge management system to document and share lessons learned across the organization will further enhance MEAL effectiveness. By implementing these recommendations, Imagine1day can improve its MEAL practices, leading to better program effectiveness, stronger stakeholder trust, and enhanced decision-making processes.

Suggestion for further studies

- Should work in the factors influencing the performance of MEAL practice

- Better to work on theorizing accountability

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ANNEX:

ANNEX I: QUESTIONNAIRE

Dear Sir/Madam,

Warmest greetings,

My name is Libabie Gebaw Kahsay, a postgraduate student of Mekelle University in business and economics college-school of Management. Currently, I am working My graduation thesis entitled 'Factors influencing the performance of Monitoring, Evaluation, Accountability, and Learning (MEAL) practices in international NGOs- case of imagine1day'. In a very advanced manner, I want to appreciate your commitment and contribution that you will have in completing my thesis. The responses are very valuable, and want to assure you all the data will be kept confidentially and be used for academic purpose only.

Instruction: For those questions demanding <circle> please choose from the options and put (○), for those blank space please write the possible response, for those demanding level of your agreement scale please put tick (√)

PART I: Demographic profile of study respondents

1.1.Circle your current position/ title in the organization

A) Top management level B) Middle management level C) project staff

1.2.Gender A) Male B) Female

1.3. Age (category UNESCO institute for statistics adapted from OECD (2015))

A) less than 25 years B) 25-34years C) 35-44years D) 45-54yrs E) 55-64yrs E)65 years and above

1.4.Educational qualification

A) Up to grade 12 B) Diploma C) First degree D) masters degree and above

1.5.Years of work experience in NGO

Years	Total Work experience in NGO	experience with imagine1day
0-3yrs		
4-10 yrs		
10-15 yrs		
>15 yrs		

Part II: influence of stakeholders' engagement on MEAL practices

2.1. The below stated contributors are among the expected stakeholders who can be involved in MEAL practice of projects. You, as a staff of imagine1day, would you RANK the stakeholders as per their engagement in MEAL practice of imaginne1day projects? (please RANK orderly as per their engagement)

A. All i1d staff (internal stakeholders)
B. Donors and funding agencies (oversight agencies)
C. Community-based structures
D. Beneficiary
E. Government officials (oversight agencies)
F. Other local NGOs (partners and cluster members)
G. Other International NGOS (partners and cluster members)
H. Religious institutions
I. If Other, specify_____

2.2. The table below contains statements that reflect stakeholders' *actual engagement* in MEAL practice. May you rate the level of agreement these stakeholders' engagement in imagine1day's MEAL practice? (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, Disagree (DA) =2, and Strongly Disagree (SDA)=1)

NO	Dimension measure/statements	Agreement scale				
		SA (5)	A (4)	N (3)	DA (2)	SDA (1)
1	imagine1day has a policy with sets of criteria to select stakeholders who can be engaged and determine the performance of MEAL practice					
2	Imagine1day's stakeholders are participating in Community project identification and selection					
3	Imagine1day's stakeholders actively participate in beneficiary screening, analysis, and engagement in feedback and reporting					
4	Imagine1day's stakeholders are adequately involved in designing and planning MEAL activities, and Systems					
5	Imagine1day's stakeholders' feedback is sought during MEAL processes including data collection					
6	Imagine1day's stakeholders are involved in MEAL based decision-making process.					
7	Imagine1day's MEAL results and findings are communicated to the stakeholders					

8	Donors' reporting requirements and formats touch the performance of imagine1day's MEAL practice					
9	Imagine1day site-based MEAL tasks with partners frequently (at least three times per project)					
10	Imagine1day's stakeholders always engage in disseminating project result					

Part III: Influence of Organizational cultures on MEAL practice

3.1. Which of the following MEAL planning tools does imagine1day practices? (Possible to circle more than one)

Logical framework

Theory of change

Result framework

Evaluation theory

Outcome mapping (learning and contribution to change rather than attribution)

Most significant change

Others, specify:_____

3.2. The following are lists of types project evaluation. During your stay in imagine1day, which of these evaluations do you carry out on projects executed by your organization? (possible to circle more than one)

Ex-ante evaluation (Start-up evaluation)

Mid-term evaluation

Terminal/Summative evaluation

Ex-post /Impact evaluation

None

3.3.The table below states statements of organizational culture on MEAL Practice. Please rate the level of agreement on the organizational culture of imagine1day. (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, Disagree(DA) =2, and Strongly Disagree (SDA)=1)

No	Dimension measure/statements	Agreement scale				
		SA (5)	A (4)	N (3)	DA (2)	SDA (1)
1	Imagine1day has a clearly defined policy/legal frame-work that supports MEAL operations					
2	Imagine1day organizational structure gives due attention to MEAL as an independent department					
3	Imagine1day's staff get continuous training and development on MEAL					
4	Imagine1day leadership uses MEAL findings for organizational decision					
5	Imagine1day top-level managers take part in designing the MEAL systems development					
6	Imagine1day promotes team-work modality to practice MEAL					
7	Imagine1day management body is competent enough to create MEAL friendly working environment					
8	Imagine1day has written MEAL manual that guides you to project execution					

PART IV: influence of Technological tools on MEAL practice

4.1. The following are lists of technological tools for data collection. please circle the technological tool that imagine1day's MEAL section is using as a *Platform for Data Collection* (possible to circle more than one)

a) KoboToolbox
    - Open-source tool for mobile data collection.
    - Ideal for field surveys and humanitarian data gathering.
b) ONA
    - Data collection and management platform, supports integration with mobile apps.
c) SurveyCTO
    - Advanced form design and secure data collection.
d) Open Data Kit (ODK)
    - Extensively used for offline and online data collection.
e) Magpi
    - Simple and scalable mobile data collection tool.

f) if other, specify_____

4.2. The following are lists of technological tools for centralizing MEAL system. please circle the technological tool that imagine1day's MEAL section is using as a Platform for Centralized MEAL Systems (possible to circle more than one)

a) DevResults
    - A platform specifically designed for managing M&E data in development and humanitarian projects.
b) ActivityInfo
    - A web-based platform for data collection and project monitoring.
c) google cloud platform (Google Drive, Google Data Studio, Google Forms, Google Sheets)
d) TolaData
    - Designed for tracking project outputs, outcomes, and impact in humanitarian settings.
e) f) if other, specify_____

4.3. The following are lists of technological tools for data analysis and visualization. please circle the technological tool that imagine1day's MEAL section is using as a Platform for Data Analysis & Visualization Tools

a) Power BI
    - Microsoft's tool for interactive data visualization and analysis.
b) Tableau
    - A robust tool for creating dashboards and visual analytics.
c) Google Data Studio
    - Free and versatile tool for visualizing data
d) Excel
    - Widely used for basic analysis and visualization.

e) QGIS
   - For spatial data analysis and visualization.

f) f) if other, specify_____

.4.4. The table below has statements describing organizational commitments and technology supported MEAL practices of an organization. Please rate the level of agreement that imagine1day's commitment on technology availing MEAL practice. (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, Disagree(DA) =2, and Strongly Disagree (SDA)=1)

No	Dimension measure	Agreement scale				
		SA (5)	A (4)	DA (3)	DA (2)	SDA (1)
1	Imagine1day has an IT policy that incorporates adaptation of technological tools to perform MEAL practice					
2	Imagine1day uses MEAL friendly appropriate technological tools fit to its purpose					
3	Imagine1day is hiring MEAL staff having skill and knowledge who integrate and easily adapt technological tools with MEAL tasks					
4	Imagine1day staff believes technological tools are supporting MEAL practice					
5	Imagine1day staff believes technological tools can cause high risk for data security					

PART V: Influence of Financial Resources on MEAL Practice

1.6.For which of the following activities does MEAL section must have a regular financial resource/budget (possible to circle more than one)

a. DSA for data enumerators
b. Budget for training material development and delivery

c. Budget for site visit programs
d. Budget for MEAL finding review sessions with stakeholders
e. Budget for printing data collection tools
f. Budget for report dissemination
g. If others, please specify_____

1.7. The table below is about budgeting for MEAL section of an organization. Please rate the following on imagine1day's MEAL section budget-related financial practices (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, Disagree(DA) =2, and Strongly Disagree (SDA)=1)

No	Dimension measure	Agreement scale				
		SA (5)	A (4)	N (3)	DA (2)	SDA (1)
1	Imagine1day has a policy that can convince its donors to allocate sufficient funds for M&E activities					
2	Imagine1day provides sufficient funds to carry out MEAL activities (about 5%-10% of project budget)					
3	imagine1day has clear accountability of the budget utilization in the MEAL program					

PRAT VI: MEAL findings on creating Accountability Practice

6.1. The table below states about mechanisms of accountability. Please rate the level of imagine1day's *practice* on *mechanisms of accountability (tools and process)* on imagine1day (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, Disagree(DA) =2, and Strongly Disagree (SDA)=1)

No	Dimension	Agreement scale				
		SA (5)	A (4)	N (3)	DA (2)	SDA (1)
1	Imagine1day uses disclosure statements and reports for donors and oversight agencies to ensure accountability					
2	Imagine1day implements practice assessment and evaluation programs to ensure accountability					
3	Imagine1day involves beneficiaries in decisions					

	about projects to practice accountability					
4	Imagine1day practices of self-regulation to bring accountability					
5	Imagine1day uses social auditing as a mechanism of practicing accountability					

6.2.The table below is about types of accountability that organizations should consider from MEAL findings. Please rate the level of accountability practice by imagine1day based on MEAL findings (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, Disagree (DA) =2, and Strongly Disagree (SDA)=1)

No	Dimension	Agreement scale				
		SA (5)	A (4)	N (3)	DA (2)	SDA (1)
1	Imagine1day has a commitment of ensuring upward accountability to funders, donors, and government					
2	Imagine1day is committed to practice horizontal accountability to project partners, peers and related					
3	Imagine1day promotes downward accountability towards their beneficiaries					
4	Imagine1day believes to bring internal accountability via its employees and organizational mission					

PART VII: imagine1day's Learning practice due to MEAL findings

7.1. The table below is about kinds of learning practiced by organizations. Please rate on the kind of learning practiced by imagine1day gained through MEAL findings (Strongly Agree (SA)=5, Agree(A)=4, Neutral (N)=3, disagree(DA) =2, and Strongly Disagree (SDA)=1)

No	Description	Agreement scale				
		SA	A	N	DA	SDA

		(5)	(4)	(3)	(2)	(1)
1	Imagine1day is getting learning from MEAL findings					
2	Imagine1day is experienced in Single-loop learning (follow the rules) for further MEAL practice					
3	Imagine1day practices a Double-loop learning (thinking out of box) for further MEAL practice					
4	Imagine1day has a commitment for triple-loop learning (Learning About Learning) to enhance MEAL practice					

ANNEX II: INTERVIEW

Interview Questions for Top-Level Management of the Organization

Part I: Introduction – Demographic Profile

1. What is your level of position in the organization? (e.g., Senior Management Team (SMT), Programs Manager, Supportive Teams Manager)
2. What is your educational qualification?
3. How many years have you worked for NGOs? Specifically, how long have you been with imagine1day?

Part II: Questions on MEAL Practice in imagine1day

1. How would you describe imagine1day's MEAL practice? Is there a specific policy that promotes MEAL within the organization?
2. What factors do you think influence MEAL practice in imagine1day?
3. How do you define stakeholders' engagement in each element of MEAL tasks (Monitoring, Evaluation, Accountability, Learning) in imagine1day?
    - Which MEAL components do stakeholders participate in most frequently?
    - What areas require more participation?
4. In your view, how does imagine1day's organizational culture (e.g., organogram, human resources, training programs) influence MEAL practices across the four components (Monitoring, Evaluation, Accountability, Learning)?
5. What technological tools does imagine1day use for MEAL-related tasks, such as data collection, centralization, analysis, and visualization?
6. Does imagine1day have a clear financial policy to support MEAL practices? If so, what percentage of the budget is allocated to MEAL activities?
7. Is there anything else you would like to add that has not been addressed in the questions above?

ANNEX III: DOCUMENT ANALYSIS

During the review of the documents following points were considered

PART I: Nature of the project

1. Does the projects were development or humanitarian project
2. Who were potential funder of the project?
3. Duration of the project

PART II: Nature of MEAL on the project

1. Who were stakeholders of the project? Do they have MoU?
2. MEAL designing/planning tool stated on the project (Logfram, result framework,….)
3. Total budget of the PD? Amount of budget allocated for MEAL?
4. Official MEAL regular reports submitted to stakeholders and their nature in reflecting accountability, and Learning?

N.B: sample projects will be attached here with the consent of the organization