

## **Performance Measurement and Management in Non-Governmental Organizations**

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**Abstract:** *Over many years ago, non-governmental organizations (NGOs) have been always stuck in some concepts such as inputs, outputs, outcomes, impact and sustainability. Money raised, money spent, resources allocated and projects implemented. This process requires a comprehensive understanding of how performance is managed and measured by NGOs and what aspects of performance lead to successful financial performance, efficiency and effectiveness. In this paper we provide a review of the different definitions and frameworks of performance measurement and management in NGOs sector.*

**Keywords:** *NGOs, program/project, performance indicators/measures, performance measurement and management.*

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### **I. Introduction**

In the past, the work of NGOs was based mainly on ethical-social motivation and technical professionalism through the participation of physicians, doctors, nurses, engineers, etc. Most of NGOs were involved in international cooperation for development, natural disasters and humanitarian emergencies. Nowadays and also in the future, the ethical-social motivation and technical professionalism are not sufficient since NGOs need to evaluate how the limited financial and non-financial resources can be efficiently and effectively utilized. Furthermore, the nature of the working environment of NGOs forces these organizations to assess and enhance their strategies and performance. In fact, the working environment of NGOs is dynamic and risky and the overall effectiveness of these organizations requires meeting the various demands of stakeholders through building realistic performance measurement and management systems. In order to guarantee success, NGOs first have to develop and implement effective systems of managing and measuring their performance. NGOs are required to manage and evaluate their performance from multiple perspectives, taking into account the projects/programs performance, the agenda of donors, the needs of beneficiaries and the internal effectiveness. Nevertheless, the concept of NGOs performance has been defined in different theoretical frameworks and used for different managerial processes. Therefore, the objective of this paper is to review the literature of performance measurement and management in NGOs in order to clarify how the various approaches and definitions of NGOs performance can be applied in different processes.

### **II. Performance Measurement And Management Practices In NGOs**

In the performance measurement and management literature of NGOs, the significance and advantages of utilizing performance measurement and management to different organizational management structures, techniques and processes have been broadly proved (Teelken, 2008). The literature reveals theoretical frameworks and empirical investigations that exhibit the necessity of performance measurement and management to strategy at all levels, organizational transparency, organizational objectivity, organizational learning, efficiency, performance enhancement and effectiveness. Measuring and managing performance in NGOs is not only a tool of planning that assists these organizations to assess their impact, outcomes and outputs. It can be likewise regarded as a strong instrument for inward feedback and learning. It thus seems to be the main way to effectively process and handle information within NGOs and to disseminate it to the concerned stakeholders such as targeted communities, partners, donors and other public local governments. The concept of performance measurement and management in NGOs is extremely vital since it concentrates these organizations in the use of the performance information in their decision making framework. This implies that managing and assessing the performance is considered to be a pre-requisite for NGOs strategic planners to improve their functions. Moreover, it is closely associated with the budgetary system inside NGOs since these organizations are considered to be fundraising-oriented. A further reason of the necessity of performance measurement and management in NGOs is the need for transparency and accountability toward different stakeholders. This is due to the fact that there is a sort of pressure from stakeholders on NGOs to demonstrate how they perform their operations.

In NGOs literature, many authors offered a number of definitions of measuring performance. For instance, Poister (2003) mentioned that performance measurement is a method of identifying, controlling and utilizing different objective measures of the organization's performance and its programs on regular basis. Furthermore, Lindblad (2006) considered performance measurement as the utilization of objectives, indicators and information to assess NGOs interventions and services. Ferreira and Otley (2009) treated it as a mechanism of assessing people, teams and the overall organization. Miller (2007) viewed performance measurement as a program assessment method that evaluates efficiency and effectiveness of a program and its impact. Carman (2007) claimed that performance measurement is a systematic evaluation of a program's outputs, inputs and impacts. Still, there has been always little consensus over how to define and measure performance in NGOs since these organizations have unclear goals and uncertain relationship between programs' activities and outcomes (Newman and Wallender, 1978; Fottler, 1981; Kanter and Summers, 1987). Performance of NGOs has been defined by Yuchtman and Seashore (1967), Pfeffer and Salancik (1978), Kanter and Summers (1987) as the demonstrated ability to acquire the necessary resources for organizational survival. Nevertheless, acquiring the necessary resources for survival is not the only dimension of measuring NGOs performance. Kareithi and Lund (2012) argued that the primary mission of these NGOs is focused on goals desired by their targeted beneficiaries and their communities, so the performance of these organizations should be assessed by their effectiveness and efficiency to achieve mutually identified social goals.

One important part of NGOs performance measurement, that has been a concern for a long period, is to understand the appropriate indicators that should be taken into account when measuring and evaluating NGOs performance (Herman and Renz, 1999; Gill et al., 2005). The research on NGOs performance measurement examined two main issues: internal indicators and external indicators. According to Argyris (1964) and Bennis (1966), the internal indicators of measuring NGOs performance are related to "Organizational Health". These indicators concern the financial performance of NGOs including access to funding, budgeting efficiency, expenses and costs (Ritchie and Kolodinsky 2003; Gill et al., 2005). On the opposite, the external indicators address the link between the NGO and the environment. For instance, Yuchtman and Seashore (1967) proposed a system resource framework which defines NGOs performance as the capability to derive benefits from the surroundings toward the best acquisition of the financial needs and requirements for their survival. Their framework is based on the idea of NGOs ability to sustain a good connection with the environment (Keeley, 1978; Miles, 1980; Connolly et al., 1980; Boschken, 1994).

In general, NGOs can assess their performance through creating performance indicators and then gathering information related to these indicators. Carman (2007) saw that the most utilized performance indicators by NGOs incorporate efficiency, effectiveness, fundraising, costs, audits and beneficiaries' satisfaction. Teelken (2008) used four performance indicators to evaluate NGOs operations: efficiency, effectiveness, economy and efficacy. Similarly, Fine and Snyder (1999) stressed that performance measurement in NGOs includes identifying and assessing indicators which mainly address efficiency and effectiveness. Ammons (1996) introduced two more indicators that are productivity and workload. Benjamin and Misra (2006) mentioned that measuring performance in NGOs should look at inputs, outputs, outcomes and impact.

Fine and Snyder (1999) defined the relationship between inputs utilized and outputs achieved as efficiency, while effectiveness is considered as a measure used to determine up to what extent is an organization achieving its planned goals and targets. Other authors relied on the notion "outcomes" to refer to effectiveness. For instance, Morley et al. (2001) defined outcomes as a certain result or quality of an organization's program or project. Efficiency is the optimal use of financial and other non-financial resources (labor, time and expertise) to achieve the planned results. It is the extent to which a program has converted or is expected to convert its resources/inputs economically into results in order to achieve the maximum outputs. Usually the relationship between input measures and output measures produces efficiency. The inputs measures track mainly a program or project's inputs such as staff, time and funds, while the output measures are results generated from the utilization of a program's inputs mainly related to the number of beneficiaries served and number of products provided in comparison with the planned objectives of that program. On the other hand, outcomes or effectiveness measures refer to those indicators that explain a qualitative difference in the lives of the beneficiaries targeted by an NGO or its intervention (Lindgren, 2001). In other words, it mainly examines the extent to which the stated objectives of a program have been met. (Zimmerman and Stevens, 2006). These measures include participation of the stakeholders and beneficiaries' satisfaction. Beneficiaries' satisfaction measures give another vital mean for assessing NGOs performance and may serve as one outcome or one indicator of effectiveness. Niven (2008) said that beneficiaries' satisfaction can be measured through access, timeliness, selection and availability. Finally, the impact performance addresses the extent of achieving the overall objective of a program (such as community building, sectors development, standard of living and changes in people life). The impact usually considers the long term consequences of achieving objectives and bigger socio-economic change. It tries to identify the whole influence of a program or intervention on communities or people outside the immediate targeted beneficiaries.

Furthermore, Niven (2008) mentioned that partnership and quality can be also other important indicators for measuring NGOs social performance. Partnership is assessed by the number of partners, their relevance to the work field of an NGO and their satisfaction, while quality is measured by donors' satisfaction, innovation of the services and sticking to the international standards of quality.

Considering the financial performance of NGOs, fundraising efficiency is the main variable that has been heavily mentioned and highlighted in the literature. Andreasen and Kotler (2008) defined fundraising efficiency as a process of obtaining funds for NGOs survival. The fundraising efficiency is measured using donors dependency ratio (Epstein and McFarlan, 2011). Lewis (2009) also mentioned that the resource generation ratio is another measure used to evaluate fundraising efficiency. Other measures such as the amount of funding costs and the response rate of funding proposals are used also for evaluating fundraising efficiency (Niven, 2008). Although fundraising efficiency is the most related measure in evaluating the financial performance of NGOs, other measures are also considered. These measures are linked to financial transparency inside NGOs as it has been suggested by "Standards for Charity Accountability of the Better Business Bureau Organization" (2008). Financial transparency means that NGOs must make information about their financial activities available to relevant stakeholders. This involves preparing accurate, complete and timely financial reports and making them accessible to stakeholders, including donors.

Finally, after a deep examination of the literature we can sum up the most used performance indicators in NGOs and their definitions as presented in table 1.

**Table 1: Summary of the performance measures in NGOs literature**

Performance Measures	Description
Fundraising efficiency	The ability of an NGO to access to funding.
Financial transparency	Preparing reports and submitting them to the concerned stakeholders.
Programs/ Projects financial efficiency	The best use of the funds or financial resources to achieve the required or the planned outputs.( This measures the relationship between the financial inputs and the outputs)
Programs/ Projects non- financial efficiency	The best use of the non-financial resources to achieve the required or the planned outputs. (This measures the relationship between the non-financial inputs, such as time, staff, expertise and the outputs)
Outcomes performance (effectiveness)	To what extent have the outcomes of an NGO's program been achieved?
Impact performance	The long-term consequences of an NGO's program including positive or negative effects.
Partnership	The level of networking with partners, their relevance and satisfaction.
Quality	The quality of services provided by an NGO.

### III. Review On Performance Measurement And Management Frameworks In NGOs

Many authors have developed performance measurement frameworks for the NGO sector in the recent years. In general, there are not many models and frameworks for assessing the performance of NGOs as much as the frameworks available for the private sector. Moreover, the reliance on the traditional financial-based indicators of performance, like return on assets, liabilities or profitability ratios cannot be applied to NGOs (Herman and Renz, 1997). The literature review reveals a number of performance measurement frameworks in NGOs. For instance, Ritchie and Kolodinsky (2003) proposed a framework for assessing the financial performance of NGOs. The framework involves fundraising efficiency, public support, expenses and cost efficiency. Similarly, Standards for Charity Accountability of the Better Business Bureau proposed a framework for measuring NGOs performance in which the performance measures include the financial aspect, effectiveness and governance. In their model, the financial aspect is not only represented by fundraising efficiency but involves also managing and producing clear and accurate financial statements and budgets.

Another framework has been offered by AARP (American Association of Retired Persons) which is the biggest NGO membership institution for people who exceed the age of fifty in USA (Datar et al., 2007). The AARP foundation's framework consists of the following measures: resources and stewardship, people, social impact value, organization leadership and integration as presented in table 2. These measures of the AARP are matched with inputs, outputs, outcomes and social impact measures.

**Table 2: AARP performance matrix**

Performance Measures	Sub-Measures
Resources and stewardship (inputs)	Amount of dollars generated. Percentage of fundraising costs. Level of operating reserves.
People (outcomes)	Employees' satisfaction. Gender diversity of employees.
Organizational leadership and integration (outputs)	Strategic plan. Number of volunteers.
Social Impact and Value (impact)	Number of beneficiaries served. Number of beneficiaries affected by AARP programs.

Source: adapted from Datar et al. (2007)

Several authors like Buckmaster (1999), Poole et al. (2000), Poister (2003), Tom and Frentzel (2005), Epstein and Buhovac (2009) developed **Program-Based** frameworks for measuring NGOs performance, taking into account mainly the program/project-based measures such as inputs, outputs, activities, outcomes and impacts.

For instance, Buckmaster (1999) proposed the **Outcome Measurement** framework highlighting inputs, processes, outputs and outcomes as performance measures of NGOs. The outcome measurement is composed of a series of stages starting with the determination of the program or the intervention's objectives, then the identification of the outcomes' indicators, involving the stakeholders to take part in the evaluation process and finally communicating the information to influence the organizational learning capability.

Also, Poole et al. (2000) developed the **Performance Accountability Quality Scale (PAQS)** that gives a structure for getting experts feedbacks concerning the performance measurement in NGOs. The PAQS consists of twenty one-components that represent seven performance measurement indicators: resource, activities, outputs, outcomes, goals, indicators and evaluation plan as shown in table 3.

**Table 3: Program accountability quality scale**

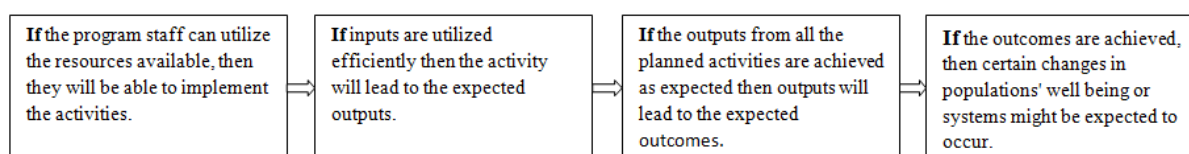
Scales	Description	Subscales
Resources	Project's ingredients (funds, personnel, community support and beneficiaries).	Resources identification. Comprehensiveness. Matching the type of the program.
Activities	Methods used to accomplish the program goals.	The logic link to outputs. Sufficient activities to achieve the outcomes.
Outputs	Results produced by the program.	The numbers of participants. The numbers of events/processes. The time frame of outputs.
Outcomes	Short term measures of progress toward achieving the goals.	The logical link to the goal(s). Change statements. Outcomes rather than activities or outputs.
Goals	Long-term desired effects.	The intended effect of the program on the need. The inclusion of wide community impact.
Indicators	Specific and observable measures regarding whether the program has achieved an intended outcome.	Specific and measurable indicators. Valid measures of the outcomes. Efficient measures. The indicators are important to the changes.
Evaluation plan	A systematic method to generate reliable and valid data to measure progress toward the outcomes.	The reliability of the data collection method. Available resources for implementation. Efficient measurement of progress toward the outcomes. Realistic evaluation plan.

Source: adapted from Poole et al. (2000)

The **Generic Program Logic** model is another performance framework created by Poister (2003) in order to enable NGOs measuring the progress of their activities and whether they are producing results or not. The main components of this framework are resources, activities, outputs, initial outcomes, intermediate outcomes and long-term outcomes with the recognition of the external influences.

Moreover, Tom and Frentzel (2005) created the **Hierarchy of Cause and Effect**. Here, the authors stressed that NGOs must determine the indicators of performance, develop a cause and effect framework since the indicators are highly integrated and finally measure these indicators and respond according to the results. The key performance indicators proposed by Tom and Frentzel are the activities, outputs, outcomes and ultimate impacts.

Finally, Epstein and Buhovac (2009) developed the **Input-Impact** framework. Their framework considers mission and vision of NGOs as a priority. Moreover, it recognizes strategy, organizational structure and systems to be part of the inputs. The input-impact framework evaluates inputs, activities, outputs (internally and externally), outcomes and impacts. Finally, the authors saw that there is a causal linkage map among the performance measures as viewed in Fig.1.



**Figure 1:** casual linkage gap

Source: adapted from Epstein and Buhovac (2009)

Other authors went to develop **Multi-Dimensional** frameworks to evaluate NGOs performance. For example, Kendall and Knapp (2000) proposed the **Adapted Production of Welfare (POW)** that consists of resource inputs, cost, non-resources inputs, outputs, short-term outcomes and the final outcomes. The model also defines four criteria of performance: economy (financial resources performance), effectiveness (outcomes), efficiency (inputs-outputs link) and equity. In this model, the working environment, which can be analyzed by the PEST analysis, has an effect on the main criteria of performance. The authors also expanded their model to take into account the leader choice and participation in the NGO's processes and outputs. Hence, they organized the following performance measures for NGOs: economy, effectiveness, choice efficiency, equity, participation, advocacy and innovation.

Kaplan (2001) developed the **Adapted Balanced Scorecard** for NGOs. This is a multi-featured framework for managing and measuring performance proposed originally for the private sector and has been adjusted to become appropriate for measuring performance of NGOs (Kaplan, 2001, Niven, 2008). The main assumption of this framework is that the mission statement, not profits, becomes the main point that must be met by NGOs through the following perspectives:

- 1- The financial perspective: funds growth, fundraising and funds distribution.
- 2- The customer perspective: beneficiary's satisfaction, satisfaction of other stakeholders and market growth.
- 3- The internal key processes perspective: internal efficiency, quality, volunteering development and information communication.
- 4- The innovation and learning perspective: the organization's capability to adjust to changes required by the environment and producing innovative products.

Also, Cutt (1998) presented the **Adapted Balanced Scorecard for Public and Private Nonprofit Organizations** emphasizing cost effectiveness rather than profit. He argues that the performance measurement system should serve as the starting point of organizational governance and management control. His framework is presented in table 4.

**Table 4: "Cutt" adapted balanced scorecard**

Performance Measures	Sub-Measures
Strategic contexts	Mission, long-term strategic objectives and long run financial estimates.
Intermediate run scorecard	Service effectiveness, customer results, internal business results, innovation and learning results, financial results and financial constraint results.
Long run strategic performance	Long run strategic outcomes and constraints outcomes.

Source: adapted from Cutt (1988)

The **Annual Impact Monitoring and Evaluation System (AIMES)** is an alternate performance measurement and management framework proposed by Henderson et al. (2002). The authors relied on indicators and steps which are very close to the balanced scorecard. Moreover, Paton (2003) developed the **"Dashboard" for Social Enterprises** that is closely linked to the balanced scorecard but it is much more related to the operational level rather than the strategic one. The components of the dashboard framework include current results, risks, changing projects and assets/capabilities.

Neely et al. (2001) proposed the **Performance Prism Framework** for public institutions and NGOs. This multidimensional model is not mainly designed for measuring the program performance such as inputs, outputs, outcomes and impacts, but rather focuses on the perspective of the key processes and the stakeholder view of NGOs. This framework incorporates strategies, capabilities, processes, stakeholder's satisfaction and contribution. The authors added that this framework can assist NGOs to define their performance indicators with respect to the stakeholder's needs and the key processes of NGOs.

Another multidimensional model was created by Mullen (2004) for **Human Service Organizations**. The model divides the NGO performance measures into the NGO's intervention, the geographical aspect of the NGO's operations and the outcomes evaluation taking into account economy, efficiency, effectiveness, and efficacy.

Furthermore, the Multidimensional and Integrated Model of Nonprofits Organizational Effectiveness (**MIMNOE**) developed by Sowa et al. (2004) considers the term NGOs effectiveness to be divided into two types: management and program effectiveness. Management effectiveness refers to the structure and systems inside NGOs, while program effectiveness mainly concerns about measuring and assessing outcomes that are caused due to the NGO's interventions.

Lampkin et al. (2006) created the **Common Outcome Framework**. In this framework, the authors developed performance measures composed of the program-based measures (satisfaction and participation), community-based measures (community building and socio-economic change), participant based measures (knowledge, behaviors and status) and the organization-based measures (finance, structure and management). Finally, the framework of **Decision Making Grid** was developed by Samples and Austin (2009). The

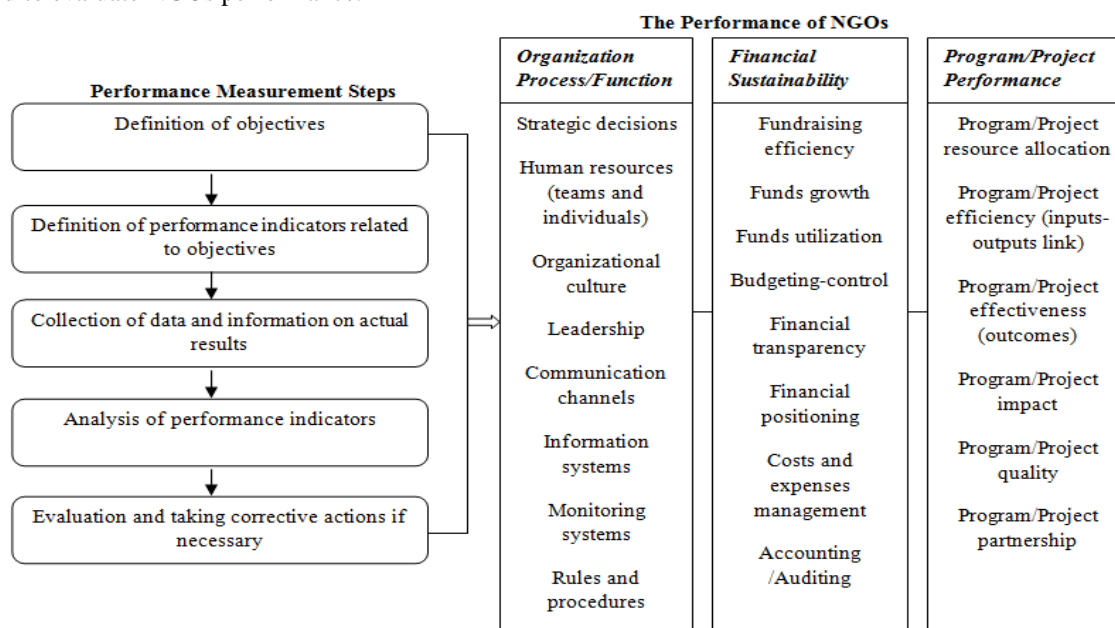
framework is closely linked to Sowa et al. model (2004). The authors relied on program effectiveness and management effectiveness adding financial performance to their framework.

#### IV. Conclusion

Measuring performance represents a vital mechanism for improving the work of NGOs since these organizations face complicated challenges in delivering their programs and services. It helps NGOs to maximize their social impact and achieve their ultimate objectives. The paper aimed at reviewing performance measurement and management definitions and systems in NGOs. It mainly highlighted the different frameworks of measuring performance and the key performance indicators mentioned in the literature.

#### V. Recommendations: Toward A Comprehensive Framework Of Performance Measurement And Management In NGOs

Although the literature shows several definitions and approaches of performance measurement and management in NGOs, there still is no mutual agreement regarding what are the main components and measures that should be utilized to assess NGOs performance. Moxham (2010) saw that this is due to the confusion of the terminologies of performance in NGOs. The literature also demonstrates that the organizational and internal indicators have been partially addressed in the performance measurement and management frameworks (Carman, 2007; Thomson, 2010). The majority of the frameworks highlighted mainly the programs/project performance and ignored somehow the organizational processes and functions. Hence, there is a strong need to rely on a framework that covers all the areas of NGOs. Practically, an effective framework in NGOs should be applied to the financial aspect, the organizational processes and functions and the program/project performance. Such a framework can be implemented only through defining objectives, defining performance indicators, collecting data, analyzing the indicators and finally evaluating them and taking corrective actions if necessary. Fig.2 illustrates a comprehensive performance measurement and management framework including clear steps of measuring performance in NGOs with the identification of the main performance indicators that should be used to evaluate NGOs performance.



**Figure 2:** performance measurement and management framework in NGOs.

Source: Authors

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