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# A GLOBAL PERFORMANCE INDEX OF INTERNATIONAL HUMANITARIAN NGOS. A PROPOSAL FOR A MEASUREMENT INSTRUMENT

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**Purpose:** The purpose of this article is to propose a Global Performance Index for humanitarian NGOs that operate on a global basis The proposed index also includes a list of indicators for measuring the performance's effectiveness in the economic, operational, and social areas.
**Design/methodology/approach**: The analysis of existing theoretical concepts of performance measurement contributed to the development of a model of NGO organizational performance and three key elements emerged: 1. operational effectiveness, 2. economic effectiveness, and 3. social effectiveness. Based on the credit scoring method the list of indicators developed a proposal for a Global Performance Index for humanitarian NGOs operating globally.
**Conclusions:** The Global Performance Index, together with a proposal of indicators, allows the measurement of NGO performance. It also takes into account specific aspects of international humanitarian NGOs in areas such as their non-profit purpose, their field of activity (emergency relief and development), and their necessary effectiveness and efficiency to gain legitimacy from public and private donors.
**Research limitations/conclusions**: The limitations of the concept adopted relate to the choice and weighting of measurement criteria. Even if we take into account the actual historical data of the organization, as well as documents specific to the donors or the organizations themselves, there remains a bias of subjectivity that needs to be reduced by specific applications. This would allow testing both the validity of the selected criteria and their relative importance in measuring performance. Such application would benefit from being complemented by analyses of failure situations and stakeholder consultation.
**Practical implications:** This index of NGO performance indicators may become a tool for potential investors or donors who would like to assess the health of such organizations.
**Originality/value:** The methodological approach adopted in the article for assessing the performance of NGOs, the model developed and the list of indicators is novel and may, in further research, form the basis for creating comprehensive performance measurement indices for NGOs.
**Keywords:** non-profit organizations, performance index, credit scoring methods.
**Article category:** General review, conceptual paper.

## 1. Introduction

In the management and economics literature, the term *performance* is usually defined in an indirect way and also by referring to the relevant context of the organization's operation. This is primarily due to the lack of an existing common theoretical and scientific basis. Hence, the term performance can encompass a range of meanings from action, process, and means to be understood as the achievement of objectives, results, or even success. When analyzing the terminological approaches adopted and how performance is conceptualized, in many cases one finds a combination of factors adopted by researchers (Bourguignon, 1995).

The lack of a consistent and precise terminological path also relates to the adoption of measurement principles and assumptions to create the construct. Due to several factors related to organizational performance such as the researcher's self-concept of the organization, the personal values informing the choice of criteria, the level of analysis (individual or organizational), and the intended area of application of the criteria will shape the assessment of performance (Quinn, Rohrbaugh, 1981; Morin et al., 2003, Cameron, 1978). Measurement can describe different types of organizational performance, namely financial, social, economic, operational, or societal performance, depending on the research perspective adopted.

The main studies also refer to the evaluation of performance and the determination of its results for private organizations. In contrast, concerning global humanitarian non-governmental organisations (NGOs), the determination of the performance of the activities of these organizations, as well as how to measure the results of these activities, appears to be undefined. It should also be noted that the economic and social conditions of the operation of these organizations from both the private and public sectors, as well as the functioning in crisis and development situations, and the importance of effectiveness and efficiency to maintain credibility among funders, make it difficult to develop a catalogue of metrics. Currently, the literature does not provide a consistent and uniform method for assessing and comparing the effectiveness of international NGOs.

This article aims to propose a Global Performance Index for humanitarian NGOs operating globally. The analytical approach adopted in the article is inspired by credit scoring methods. The article first presents the terminological foundations in the study of the performance of private and public sector organizations. It then shows the main theoretical assumptions pointing to existing NGO performance studies in the literature. The next part presents the methodology used to design a proposal for an NGO scorecard with a performance index tailored to the specifics of international humanitarian NGOs. The results show the composition of a Global Performance Index for humanitarian NGOs. The conclusion allows us to point out the possible application of the Index by NGO managers and donors.

## 2. Theoretical Context

The concept of industrial performance was first introduced by Adam Smith in *The Wealth of Nations*, in which he compared different methods of industrial production (Smith, 2012) The principles of results-oriented management introduced by Henry Ford in the 1920s, became central to set up objectives within the businesses and enabled developing modern management control and financial auditing systems. On this basis, accounting and financial ratios were introduced to measure the company's performance.

Analysis of for-profit organizations shows multiple approaches to determining the performance of these organisations. The various models of organizational performance proposed in the literature provide insight into the variety of factors that need to be considered when attempting to measure it. They also highlight the organizational design and theoretical framework underlying the definition of organizational performance.

It is worth underlying the approach that is presenting a model of competing or conflicting values. This is a three-dimensional structure that represents the three sets of competing values that an organization will prioritize and that will characterize its performance model. The first reflects the orientation of the organization, which ranges from micro, with a focus on individual interests, to macro, with a focus on the broader interests of the organization. The second one reflects the more flexible or more stable nature of the organization's structure. Finally, the third is linked to the importance attached to objectives (performance and productivity) or means (processes and planning). This approach of competing values makes it possible to identify four main models of organizational performance: the human relations model, the open system model, the internal processes model, and, finally, the rational model (Quinn, Rohrbaugh's, 1981).

Another approach is based on a performance pyramid. This model shows strategic indicators at the top of the pyramid, such as the organization's vision, and financial and market indicators. At the bottom of the pyramid are operational indicators, reporting on quality, delivery, processing time, or costs (Lynch, Cross, 1991).

The performance of the organization is also assessed through Kaplan and Norton's (1992) balanced scorecard. This model tracks the key elements of an organization's strategy from four perspectives: the customer perspective (the customer's view of the organization), the internal perspective (processes to be improved), the innovation and organizational learning perspective, and finally the financial perspective (revenue growth, cost reduction, improved profitability). These four perspectives are interrelated and interact with each other (Kaplan, Norton, 1992).

From a stakeholder interest perspective, performance is examined in a model of Atkinson, Waterhouse, and Wells' (1997) stakeholder model. This model proposes to integrate the satisfaction of an organization's various stakeholders (shareholders, customers, employees, and communities) with the measurement of its performance. It is in the organization's ability to meet its expectations that it will find the means to achieve its primary objectives (as defined by the organization's leaders) and secondary objectives (what the organization gives and expects from its various stakeholder groups to enable them to achieve its primary objectives). Measuring organizational performance should therefore take into account the performance of processes in achieving the organization's secondary objectives (Atkinson, Waterhouse, Wells, 1997).

The Morin, Savoie & Beaudin (1994) model identifies four approaches to organizational effectiveness along four dimensions: economic, political, systemic, and social, reflecting economic efficiency, organizational legitimacy, organizational sustainability, and human resource value, respectively. The model brings together different conceptions of the organization from the perspective of those who seek to measure organizational performance: 'Organisational effectiveness is the judgment that an individual or group of individuals make about an organization, more specifically about the activities, outputs, outcomes or results they expect from it' (Morin et al., 1994).

In the public sector, the research underperformance is based on budgeting approaches. Currently, there is no single definition of performance-based budgeting, as different countries, from the 1990s onwards, have applied performance-based logic by introducing new or specific elements into their public finance organization. However, some concepts remain common. For example, according to Harrison (2003), a performance-based budget establishes one or more main objectives to which resources are linked. Based on these objectives, operational objectives are set and resources are allocated to them. According to Klase and Dougherty (2008), results-oriented budgets aim to measure effectiveness, efficiency, and impact. As such, they require a strategic planning phase for the government agency's objectives, as well as an evaluation of results. The concepts of prioritized objectives (core and operational) and outcomes are therefore a common denominator in these definitions.

When analysing the business context of NGOs, it is important to consider existing analyses and performance measurement approaches applied to both for-profit and public-sector organizations on one hand. On the other hand, the distinct nature and identity of NGOs distinguish them from private sector companies or public sector organizations as they implement social projects (Rahman, 2007). Balcik (2010) argues that NGOs, although different in these characteristics, require similar managerial skills as other organizations. For Freyss (2004) NGOs differ from companies in terms of the commitment they expect from their employees. Managerial management imposed by the imperatives of efficiency and good organizational management is carried out to the detriment of associational management, based on solidarity goals, and threatens the relationship between the individual and his or her organization.

Drucker (1990) points out the difference between NGOs and companies in the management of people and their relationships, with NGOs having to manage a wider range of stakeholders than companies. Rahman (2007) reduces NGO management to three main factors, such as the external environment, operational factors, and stakeholders.

Private companies measure their performance by their ability to survive in a competitive market. Their institutional character, i.e. their ability to survive and prosper, is closely linked to their operational performance, i.e. their ability to meet the demands of the relevant actors in their environment.

Quéinnec (2004) cites a strong teleological consequence in which the welfare of an institutional actor is strongly linked to the performance of an operational object. About NGOs, there is evidence of teleological dissonance. They are private associations acting in the general interest, whose performance is linked to their purpose, their mission. However, these results are not measured by the satisfaction of the beneficiaries of this mission, but by the satisfaction of other actors in their environment, donors, and sponsors. This satisfaction, which is not part of the NGOs' mission, nevertheless gives them legitimacy in their environment, enabling them to accumulate the resources that ensure their survival and institutional well-being.

Performance criteria are mainly monetary in the private sector, whereas for NGOs they are based on projects, missions, and values (Tandon, 1995). Rhodes and Keogan (2005) emphasize the primacy of the initial project in NGO strategy. A company will consider modifying its initial design to create value, whereas for an NGO this is tantamount to denying the founding element of the organization and thus condemning the whole organization (Salem et al., 2019).

Moore (2000) identifies two main criteria that distinguish NGOs from companies and therefore require a different strategic model:

- the value created by the NGO is based on the achievement of a social objective rather than on income generation,
- NGOs receive income other than from purchases by customers.

Indeed, the NGO field has grown in size, importance, and scope of activities carried out, and NGOs now appear to be in a phase of development where the survival of the organization depends on its effectiveness and efficiency (Lewis, 2003; Rahman, 2007). However, it seems difficult to assess the work of an NGO in the same way as that of a commercial enterprise.

Performance indicators for business are the financial outcomes, but for NGOs this performance is reflected in changes in individuals and society, which seem more problematic to assess and measure (Schiffling et al., 2014). In general, it is difficult to establish quantitative measurement criteria to evaluate activities whose objectives are qualitative. According to Brauman (2003), although humanitarian organizations have started to use the same management tools as companies, due to their professionalization, it is nevertheless difficult to measure their performance, i.e. the extent to which their activities meet their original objectives, simply by analyzing their results at the end of the year.

Recognizing the difficulty of assessing the performance of NGOs according to the same criteria as for commercial enterprises, Merlot, Fenwick, and De Cieri (2005) propose five criteria for measuring their performance:

- **Organisational sustainability**: a highly competitive environment makes organizational survival a goal for NGOs (Lindenberg, 2001).
- **Funding:** profitability and economic performance criteria imposed by donors are now essential for NGOs.
- **Organisational performance**: including staff turnover, staff retention, and health or safety incidents.
- **Impact on the societies in which they operate**: the performance of an NGO is measured primarily by its results and the impact of its work (Salm, 1999).
- **Level of independence**: measures the extent to which an NGO meets the expectations of its stakeholders and fulfils its mission (Grossman, Rangan, 2001).

As part of the contracts between NGOs and their donors and "in the name of a vision of aid effectiveness reduced to the avoidance of waste" (Freyss, 2004), NGOs are held accountable in the form of financial and activity reports that are supposed to legitimize their capacity to operate before, during and after project implementation.

However, as Edwards and Hulme (1994) point out, the accountability required by donors can focus too much on control functions (mainly financial) and imply a greater administrative and management burden, a 'bureaucratization' of processes. Performance evaluations that focus on short-term quantitative targets, which are easier to measure, do not necessarily reflect program quality. Nevertheless, these evaluations remain essential for NGOs in their quest for legitimacy in the eyes of donors and civil society in general.

Government institutions are the main donors funding various aid and development projects. These donors have therefore introduced their own criteria and evaluation tools to analyse the organisations that receive their grants (Dube et al., 2016). On the other hand, NGOs operate in the same areas of activity as the state and sometimes replace the authorities of certain countries in implementing certain social or development programs when the government fails to fulfil its missions (Charter for Change, 2019).

Given the specificity related to the social mission of NGOs, the diversity of their stakeholders, and their non-commercial status, it is important to develop an organizational effectiveness model tailored to NGOs (Agenda for Humanity, 2016). The above theoretical analysis has demonstrated the need to develop an approach in which NGO organizational effectiveness can be defined by combining three key components:

1. economic effectiveness.
2. operational effectiveness.
3. social effectiveness.

The operational component refers to the dimension of organizational sustainability. It is the sustainability and sustainability of an organization's activities that guarantee its longevity. Sustainability can be measured by three criteria: relevance, quality of action, and impact. These three criteria are interrelated and must be considered together to ensure effective and sustainable actions.

The economic component refers to the effectiveness and efficiency of the NGO. Although the goal of the NGO is not profit, balance, and access to resources must nevertheless be guaranteed. The criteria for measuring this effectiveness are goal achievement, responsiveness, and competitiveness.

The social component refers to the value of human resources in the organization. The criteria for measuring this value are employee development, employee involvement, work climate, and adherence to the organization's goals, principles, and values. In addition, it refers to the legitimacy of the organization in the eyes of various stakeholders and its environment. It is measured by a satisfaction criterion for each of these stakeholders: affected people, donors, association members, and the community.

The components of organizational performance revolve around governance, understood as a set of tools and procedures that foster value creation and collaboration among the NGO's stakeholders (Speckbacher, 2008). In this approach, by participating in the development of the organization's resources and promoting the fulfilment of its mission, each stakeholder contributes to the creation of individual and collective value in the NGO. In this way, a shared understanding of the NGO's vision and mission by all its stakeholders ensures organizational performance (Speckbacher, 2008).

This model of organizational performance has the advantage of taking into account various aspects related to the structure of NGOs, their modus operandi, their governance, and the environment in which they operate and evolve. However, it is necessary to define indicators to measure these different performance criteria and to consider differently the articulation of the social, operational and economic aspects of performance to take into account the correlation between some of the criteria for measuring this performance. This new articulation, as well as the identification of criteria and measurement factors, is the subject of the empirical section presented below.

## 3. Methodology

The objective of this article is to propose a Global Performance Index for humanitarian NGOs operating globally. The methodology used consisted of several stages.

The first stage was to determine three components of the performance of international humanitarian NGOs that is: economic efficiency, and social effectiveness. And operational efficiency.

The second stage was based on scoring techniques (Fensterstock, 2003) to establish the typology of measurement indicators (ratios) and weighting factors to reflect their relative importance. Originally, this method then called credit scoring, was used in the banking sector to predict a borrower's likelihood of repaying a loan. Scoring is a method of financial analysis that attempts to synthesize several indicators into a single index that can distinguish financially sound companies or customers from those who are in default (Elhamma, 2009).

Through a statistical operation, a weight or number of points is assigned to various measurement indicators derived from historical data on the organization. This involves weighing each factor. The sum of the scores obtained, i.e. the score, makes it possible to predict the potential creditworthiness of the organization. In most scoring techniques, the weighting of factors is based on critical experience or statistical analysis (discriminant analysis, decision trees, neural networks, etc.) Mathematically, the score can be represented by the following equation, in which the index (score) is determined by the sum of the products of the weighted factors or coefficients. To interpret the value of this index, it is necessary to establish a reference value of the index (benchmark) by comparing the score with results obtained previously in evaluations of the same type of organization.

Index (score) = p1F1 + p2F2 + p3F3 + ... + pnFn

Avec

Fi: factors

pi: weighting factor related to

i: 1, 2, ..., n

The third stage of our study was to analyse financial reports and activity reports of two French humanitarian NGOs (MSF and ACF) from the years 2018-2021. The non-profit organizations present in their reports a huge number of data and indicators. However, the reports are not standardized and the content is quite different not only from one organization to another but also from one year of the same NGO to the next one. To harmonize indicators we identified the responsible data in the reports corresponding to the three dimensions of overall performance.

The next step was to determine the factors considered most important in light of the requirements of various donors such as Agence Française de Développement, OECD, European Union. It allowed us to select indicators and define the relative weight given to each indicator.

Then, for each of these factors, a weight was assigned according to the following rule: 1. important; 2. very important; 3. important.

## 4. Results

The concept of elaborating a Global Performance Index was derived by identifying three areas: economic, operational, and social. Within each of these areas, indicators have been identified to measure the performance of humanitarian NGOs. These formed the basis for configuring a comprehensive index, represented by the equation:

GPI = F1+F2+3F3+2F4+3F5+3F6+2F7+2F8+F9+F10+2F11+3F12+2F13+3F14+F15+2F16

Where Fi is expressed in points according to the scale shown in the last column of the above table.

This indicator is composed of three dimensions of performance. In this case, the GPI is presented in the following form:

GPI = Economic PI + Social PI + Operational PI

or

GPI = (F1+F2+3F3+2F4) + (3F5+3F6+2F7+2F8+F9+F10+2F11+3F12) + (2F13+3F14+F15+2F16)

Table 1 presents the composition of the Global Performance Index for humanitarian NGOs.

Three dimensions of performance are measured by some pre-established indicators.

**Table 1.**
*Proposal of performance indicators for international humanitarian NGOs*

| Performance dimension | Factor | Title | Formula | Unit | Points |
|---|---|---|---|---|---|
| Economic efficiency | F1 | Management effectiveness | Net profit/own resources | % | in absolute terms, 0 to 2 = 10; 2 to 4 = 9; 4 to 6 = 8; 6 to 8 = 7; 8 to 10 = 6; >10 = 5 |
| Economic efficiency | F2 | Leverage | Debt/equity | % | 0 to 10 = 10; 10 to 20 = 9 .... 90 to 100 = 1 |
| Economic efficiency | F3 | Operating costs | Administrative expenditure/total expenditure | % | in absolute terms, 0 to 2 = 10; 2 to 4 = 9; 4 to 6 = 8; 6 to 8 = 7; 8 to 10 = 6; >10 = 5 |
| Economic efficiency | F4 | Operational autonomy | Available reserves in the number of months of operation | Nb months | - |
| Social effectiveness | F5 | Donor confidence | Amount of own resources | € million | 0 to 10 = 1; 10 to 20 = 2 .... > up to 100 = 10 |
| Social effectiveness | F6 | Publicity | Ratio of private to own resources | % | 0 to 10 = 1; 10 to 20 = 2 .... 90 to 100 = 10 |
| Social effectiveness | F7 | International diversification | Resources from partner offices (Australia, Japan, USA)/private resources | % | 0 to 10 = 1; 10 to 20 = 2 .... 90 to 100 = 10 |

Cont. table 1.

| | | | | | |
|---|---|---|---|---|---|
| Social effectiveness | F8 | Loyalty | Number of regular donors (monthly payment) | Nb pers | 0 to 20 000 = 1; 20 000 to 40 000 = 2; ... >200 000 = 10 |
| Social effectiveness | F9 | Skills development | Number of people trained | Nb pers | 0 to 50 = 1; 50 to 100 = 2;... >250 = 10 |
| Social effectiveness | F10 | Transparency | Transparency of remuneration (yes/no) | binary (0 or 1) | - |
| Social effectiveness | F11 | Attractiveness of the mission | Number of first missions/number of departures | % | 0 to 5 = 1; 5 to 10 = 2; ... >25 = 10 |
| Social effectiveness | F12 | International openness and integration | Number of national full-time equivalent workers/number of field workers | % | 0 to 10 = 1; 10 to 20 = 2 .... 90 to 100 = 10 |
| Operational efficiency | F13 | Operational coverage abroad | Nb country of intervention | Country Nb | 0 to 5 = 1; 5 to 10 = 2; ... >25 = 10 |
| Operational efficiency | F14 | Performance | The ratio of operating expenditure to total expenditure | % | <50 = 0; 50 to 55 = 1; 55 to 60 = 2; etc. |
| Operational efficiency | F15 | Ability to act | Number of field staff (national and international) | Nb pers | 0 to 500 = 1; 500 to 1000 = 2; ...; >5000 = 10 |
| Operational efficiency | F16 | International network | Number of offices abroad | Nb Offices | 0 to 2 = 1; 2 to 4 = 2; ... >20 = 10 |

Source: own study.

Indicators can be interpreted as follows:

Factor F3 is a part of economic efficiency measuring together with factors F1, F2 et F4 the financial performance of an NGO.

Moreover, for factor F3, Operational Expenditure (Administrative Expenditure/Total Expenditure), the weight is 3 and is therefore considered crucial for the survival of the NGO by the institutional donors.

Indeed, in the response documents to calls for proposals from public donors, this criterion invariably appears for all donors. It is also highlighted in the financial reports of NGOs that communicate about what percentage of given funds is used for administration proposes (out of 100 donated euros 'so much' is used for administrative costs...). The donor wants to make sure that the majority of their donation is used by the organization for specific activities on the ground and not for the bureaucracy.

NGOs' interest in measuring their performance and communicating the results has increased recently because of the growing number of non-profit organizations and parallelly decreasing amounts of donations. (Ciucescu, Feraru, 2014). The competition between NGOs to gain funding is more and more challenging. Moreover, donors request to know how the funds are used. NGOs are obliged to demonstrate the effectiveness of their actions and the proper use of the funds provided. In this sense, the GPI can also be used to compare NGOs against each other, providing donors with a comparison against the same criteria. Moreover, the GPI can be used by NGOs as a communication tool for potential donors.

NGO managers can use this Index to assess the performance of NGOs on an annual basis and thus can be used to measure the progress of this performance over time. In addition, this indicator can be broken down into three dimensions that allow NGO managers to identify potential dysfunctions in an organization's department or service.

## 5. Conclusions

The Global Effectiveness Index presented in this article is an attempt to develop a list of indicators measuring the performance of NGOs aiming to address specific aspects of international humanitarian NGOs: their non-profit purpose, their field of activity (emergency relief and development), their necessary effectiveness and efficiency to gain legitimacy from public and private donors.

There are limitations to the study in the approach presented by the authors, which relate especially to the choice or weighting of the measurement criteria. Taking into account the actual historical data of the organization, as well as documents specific to the donors or the organizations themselves, there remains a bias of subjectivity that needs to be reduced through specific applications. This would allow testing both the validity of the selected criteria and their relative importance in measuring performance. This application would benefit from being complemented by analyses of failure situations and stakeholder consultations.

In addition, the approach taken in developing the list of metrics, as well as the financial scoring-based method used, should be subjected to further empirical verification on a much larger test sample.

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