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Proposed Performance Management System (PMS) using performance prism indicators case study at NGO XYZ

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Abstract

Purpose: The NGO XYZ, a prominent Indonesian NGO, faces the dual challenge of demonstrating accountability and sustaining growth in the competitive philanthropic sector. This study proposes a Performance Management System (PMS) tailored to NGO XYZ using the Performance Prism framework, which emphasizes stakeholder satisfaction, contributions, strategies, processes, and capabilities.

Method: This research utilizes qualitative and quantitative methods, including organizational analysis, stakeholder interviews, and the Analytic Hierarchy Process (AHP), to identify and prioritize key performance indicators (KPIs).

Results: These indicators span multiple stakeholder groups including donors, beneficiaries, employees, regulators, and suppliers. This study highlights the importance of metrics such as donor growth, program impact, and regulatory compliance in aligning NGO XYZ's strategic objectives with its operational practices. The key findings reveal that donor satisfaction and retention, beneficiary empowerment, and employee productivity are critical for enhancing the performance of NGO XYZ. The research identifies gaps in innovation, donor engagement, and program sustainability and recommends strategic interventions to address these challenges.

Conclusions: Enhancing NGO XYZ's performance requires a multifaceted approach that prioritizes donor engagement, employee development, and technological innovation. Strategic alignment with community needs and stakeholders further ensures long-term program sustainability and impact. By integrating personalized services, digital tools, and continuous capacity building, XYZ can improve operational efficiency and maintain a competitive edge in the nonprofit sector.

Limitations: This analysis is limited by the absence of longitudinal data and direct stakeholder feedback, which may restrict the depth of insights into long-term effectiveness.

Contributions: This conclusion offers a strategic roadmap for nonprofit organizations aiming to improve performance through integrated stakeholder engagement, digital transformation, and capacity development.

Keywords: *Analytic Hierarchy Process (AHP), Beneficiary Empowerment, Operational Efficiency, Performance Management System (PMS), Program Sustainability.*

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1. Introduction

There are 4.2 billion people provided money, time, or helped someone they did not know in 2022, which is 72% of the world's adult population (Heslop, 2023; Indratno, Verdiana, & Purawinata, 2024). The practice of giving and helping others is growing, and many developing countries are experiencing an increase in the involvement of non-governmental organizations (NGOs) as a means of promoting economic recovery. However, the civil society sector continues to face difficulties owing to the absence of well-defined standards for measuring performance. The rise in NGO activity can be attributed, in part, to the inadequate capacity of local governments in these countries and the reluctance of private sector companies to invest in and provide public goods and services. These factors prompted international organizations to direct their supported developmental programs through non-governmental organizations (NGOs).

NGOs are under growing demand to demonstrate accountability based on corporate performance evaluation criteria. In theory, these criteria should encompass the scale of an NGO's activities, its ability to secure funding, the caliber of its personnel, its proficiency in carrying out proposed initiatives, and its organizational structure and management strategies. Measuring outcomes related to common NGO project deliverables, such as reducing poverty, enhancing capacity, increasing literacy levels, preserving biodiversity, and lowering death rates, is a difficult task (Patrick, Chike, & Phina, 2022; Yonla, Auta, Katunku, & Dafeng, 2024).

The evaluation of corporate performance is important within the domain of Non-Governmental Organizations (NGOs). NGOs prioritize the societal consequences and services provided to contributors to generate financial profits, in contrast to for-profit enterprises. Assessing and analyzing corporate performance in NGOs has specific significance, focusing on the organization's influence, effectiveness, and accountability in accomplishing its objectives (Chude, Chude, & Egbunike, 2022).

Measuring corporate performance in NGOs has multiple crucial reasons, including evaluating an organization's effectiveness in achieving its social or environmental objectives. Non-governmental organizations (NGOs) commonly engage in diverse projects, initiatives, and interventions to address specific challenges or enhance societal well-being (Hristov, Appolloni, Chirico, & Cheng, 2021). NGOs can evaluate the effectiveness of their efforts and gauge the extent of their influence on beneficiaries and environmental improvement by quantifying their business performance. Assessing the performance of corporations enables NGOs to showcase the transparency and responsibility of their constituents. Non-governmental organizations (NGOs) are highly dependent on assistance and financial contributions from donors, funders, and the general public. These stakeholders desire confirmation that their donations are being efficiently utilized and that the NGO is successfully accomplishing its stated objectives. NGOs can establish trust and uphold credibility by adopting comprehensive performance-measuring systems that demonstrate their impact, financial management, and operational effectiveness (Chalhoub, 2009; Kaplan, 2009).

Moreover, assessing the operational effectiveness of non-governmental organizations (NGOs) promotes the development of informed choices and acquisition of knowledge within the organization. Performance indicators and metrics allow NGOs to identify their strengths and weaknesses, helping them make decisions about how to allocate resources, prioritize programs, and improve their capabilities. Through an ongoing assessment of their performance, non-governmental organizations (NGOs) can adjust and enhance their plans, guaranteeing that resources are spent in the most efficient and influential way (Haq, 2021).

Ultimately, the assessment of corporate performance in non-governmental organizations (NGOs) is of utmost importance for various compelling rationales. It allows non-governmental organizations (NGOs) to evaluate their influence, guarantee responsibility, make well-informed choices, and advocate for transformation. Organizations can improve their performance and achieve significant social or environmental benefits by adopting strong measuring frameworks and indicators specifically designed for NGOs. Through these endeavors, non-governmental organizations (NGOs) might persist in

fulfilling a crucial function in fostering a fair, impartial, and enduring global society (Rahma, Triono, & AT, 2023).
Given this circumstance, it is necessary to conduct a study on how the NGO XYZ, a national NGO in Indonesia, can expand and maintain its presence in the philanthropy industry. This may be achieved by analyzing performance management systems and suggesting improvements. Many NGOs in Indonesia rely heavily on donor funding, which can be unpredictable and subject to external factors, such as changes in donor priorities, economic conditions, or political dynamics. This can create vulnerability and instability in the financial sustainability (Evans, 2019). NGO XYZ relies on funding from various sources to support its programs and operations, including retail donations and corporate and community partnerships. However, securing a consistent and sustainable fund even to repeat the success story of NGO XYZ, achieving significant growth, can be a considerable obstacle for NGO XYZ.

To determine the primary business concern of this topic, the researcher conducted Focus Group Discussions (FGD) with the BOD and senior leaders of NGO XYZ. As a result, they identify the top three business issues. NGO XYZ still needs to improve the program with the sustainable impact. Lack of donor maintenance and personalized services. Lack of improvement and innovation culture. It is necessary to formulate strategies and establish indicators to oversee the accessibility of solutions to these challenges. For NGO XYZ to bridge the gap and become sustainable and competitive in the philanthropic industry.

The objectives of the final project were as to identify the metrics for the NGO XYZ Performance Management System based on performance prism indicators. To identify the prioritized metrics that NGO XYZ should have in their Performance Management System. To recommend improvements to the performance management system of NGO XYZ.

2. Literature Review

2.1. Performance Management System

Competition in the commercial realm has reached a highly intense stage. Information and technology are universally accessible. Every possible strategy has been thoroughly examined and implemented to achieve the status of the world's leading firm. The formulation of a business strategy is intricately linked to the assessment of company performance. To achieve the highest level of global excellence, it is vital to possess the most exceptional strategy and performance. Performance measurement is crucial for accurately assessing outcomes obtained from a measurement (Wibisono, 2012). In addition to the renowned quotations by Drucker (If you can't measure it, you can't improve it" and "you can't manage what you can't measure). Hence, the performance management system assumes a crucial role in assessing and appraising the strategic measures taken by the organization.

Performance management is currently popular in modern organizations. Evaluating employees based on their performance fosters their incentive to excel in their work, ultimately enhancing firm efficiency. Performance management entails facilitating individuals to achieve their work to the utmost of their capabilities by achieving and surpassing targets and standards. Performance management can be facilitated by a mutually dependent structure that involves collaboration between managers and employees (Kumar & Nirmala, 2015). The critical components of the framework that need to be determined are goals, personnel management, evaluation criteria, and incentivization methods. To achieve effective performance management, it is crucial to establish a culture that emphasizes both collective and individual responsibilities for continuously improving business processes. In addition, it is important to foster an environment that encourages and supports the development of individual abilities and contributions. Performance evaluation is a tool used to monitor performance management. Organizations typically refer to performance management as corporate performance, and assess it through business appraisals.

Performance Management is a strategic strategy that focuses on the broader challenges that a business needs to address to perform effectively in its environment and accomplish long-term goals. Performance management also focuses on development, which is arguably the most crucial aspect of its job. Performance improvement is only possible if there are efficient and ongoing systems of continual development. This statement pertains to the fundamental skills and abilities of the business as a whole as well as the skills and abilities of individual employees and teams.

Performance Management (PM) encompasses more than just an appraisal process. At the most general level, it involves converting objectives into outcomes. Performance Management includes the evaluation and improvement of not only individual personnel, but also teams, programs, processes, and the entire business. Performance Management initiatives should adopt a strategic approach, prioritizing staff growth and enhancing operational processes over an extended period of time. Therefore, it is essential for appropriate Performance Management programs to be incorporated into an agency's leadership development, succession planning, and training programs~~.~~ (Shamsi, 2010).

2.2 Performance Prism Performance Management System

A Performance Prism is a method for measuring the long-term and short-term performance of companies. This method is a performance measurement system based on facets that form a three-dimensional framework in the form of a prism. The top and bottom sides are stakeholder satisfaction and contribution, respectively. While the other three sides are strategies, processes, and capabilities (Neely, Adams, & Kennerley, 2002).

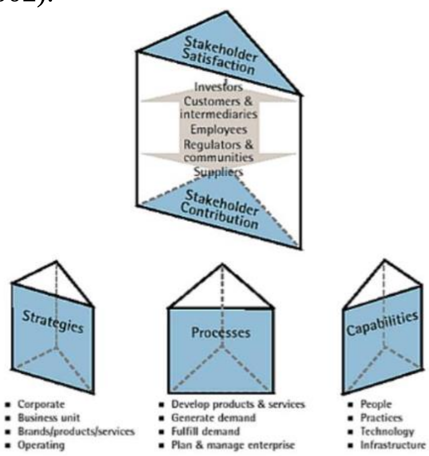

Figure 1. The Performance Prism Framework
Source: Neil et al (2002)

Stakeholders are the people who influence companies. Strategies are the directions and goals that can be applied at the company level. Processes are systems carried out within an organization that are dynamic, have a certain period of time, and involve input and output processes. Processes can be regarded as activities in the process of making a new product or service, generating demand, meeting demand, planning, and managing a company or organization. Capabilities can be regarded as competencies. Capabilities can be addressed by people, practices, technology, and physical infrastructure.

Prism defines five types of stakeholders: investors, customers, workers, regulators, and suppliers. Land Management focuses only on customers (land claims).

The fundamental question in the Prims Method to measure performance is (Neely et al., 2002):

1. Who are the key stakeholders, and what do they want and need?
2. What strategies are used to meet the wants and needs of stakeholders?
3. What processes should be followed to implement the strategy?
4. What capabilities are needed to carry out the process?
5. What do companies want and need stakeholders to maintain and improve their capabilities?

Looking at the specific indicators within the Performance Prism helps to understand how each aspect affects an organization's performance. For instance, the stakeholder satisfaction indicator highlights the importance of knowing what beneficiaries expect from an NGO and how these expectations influence the organizational strategy. Organizations are urged to create flexible strategies that consider

stakeholder needs while measuring the results of their programs. A study on decentralization and sustainable development in Indonesia (Jayadi, 2020) showed that effective policies must focus on local needs and opportunities for real progress.
In the case of NGO XYZ, strong communication and interaction with stakeholders helps the NGO adjust its programs to be more relevant and effective in tackling community issues. Incorporating Performance Prism indicators into the management approach of NGO XYZ can lead to significant gains in service delivery and stakeholder involvement. By concentrating on processes and capabilities, an organization can improve its efficiency through ongoing assessment and enhancement, ensuring that resources are used wisely. Additionally, understanding stakeholder contributions provides a mutual perspective, showing how beneficiaries and supporters can actively participate in fulfilling an NGO's mission.

This insight matches the findings on the value of local governance and community participation in sustainable development (Amran, Atiqah, & Noor, 2022), indicating that inclusive involvement improves the results. In conclusion, the Performance Prism provides organizations like NGO XYZ with a useful toolkit for comprehensive performance management, which ultimately boosts their effectiveness and positively impacts the community.

In the area of improving NGO work, the Performance Prism framework provides a full view that looks at many stakeholder viewpoints, improving how an organization functions. By focusing on how different aspects—like stakeholder happiness, strategy, processes, and skills—connect, this framework helps NGOs such as NGO XYZ to improve their service delivery in a step-by-step manner. The importance of such a thorough system is shown by studies indicating that strong decentralization policies can greatly affect lasting local growth, as the role of local government helps improve service quality (Jayadi, 2020). In addition, with more competition for funds and backing, NGOs need to set clear performance measures that match community needs and their organizations' aims. This matching not only boosts accountability, but also builds greater trust among stakeholders, which is essential for the success of NGOs, as backed by research on how institutional abilities connect to sustainable development (Amran et al., 2022; Choong, 2013).

2.3 Conceptual Framework

The involvement of stakeholders is initiated because the majority of emergent concerns pertain primarily to donors, beneficiaries, and employees. Similarly, the government plays a crucial role in the process and existence of organizations. The identification of employees' contributions and satisfaction can help identify any discrepancies or gaps between what they contribute to the organization and what they receive in return, which may be the cause of the encountered problems.

Hence, to facilitate inquiries into the contributions and satisfaction of stakeholders, the Performance Prism (Neely et al., 2002) is selected as the most appropriate theoretical framework that may encompass stakeholders' responses and reactions based on their contributions and satisfaction. The rationale for selecting the Performance Prism over alternative frameworks is attributed to its three core notions (Neely et al., 2002):

1. To thrive in the long run, a firm or organization must not limit its attention to the demands of only a few stakeholders, such as employees, customers, investors, suppliers, the government, and the community.
2. To provide additional value to all stakeholders, a firm must ensure that its strategies, processes, and capabilities are aligned and integrated.
3. A corporation should establish a reciprocal connection with its stakeholders, involving both giving and receiving.

The Performance Prism possesses the capability to adapt to the specific scope of a firm or organization, as demonstrated by the three aforementioned principles. The framework is highly compatible with the organization's emphasis on the four stakeholders.

According to Neely et al. (2002), the Performance Prism consists of five interrelated perspectives on performance:

1. Stakeholder satisfaction–Who are our key stakeholders and what do they want and need?
2. Stakeholder contribution: What do we want and need from stakeholders on a reciprocal basis?
3. Strategies: What strategies do we need to put in place to satisfy the wants and needs of our stakeholders while satisfying our requirements?
4. Process: What processes do we need to implement to enable us to execute our strategies?
5. Capabilities: What capabilities do we need to implement to allow us to operate our processes?

3. Research Methodology

3.1 Research Design

The research methodology encompasses the entire process undertaken in this project, beginning with an overview of the NGO XYZ organization and concluding with the implementation plan for the recommended remedies. According to Wibisono (2006), several essential processes need to be carried out while revamping the performance measuring system.

3.1.1 Stage 1: Basic Information

Basic information is a crucial step in the process of collecting information, and plays a significant role in the performance evaluation system. The acquisition of basic information has a substantial impact on the alignment of the system and its ability to support organizational objectives. Obtaining information through accurate formulation and processing leads to more precise and targeted outcomes. This is about the information of an organization's environment. The data needed in the Basic Information section was obtained from expert interviews conducted with five respondents, including the Chief Executive Officer, Chief Marketing Officer, Chief Program Officer, Chief Operating Officer, and Manager of Stakeholder Relations at NGO XYZ. Additionally, a survey was conducted with these respondents, which was then processed using the Analytical Hierarchy Process method (Natanugraha, 2021).

3.1.2 Stage 2: Design

Design is the implementation phase using basic information to shape the vision and mission of the company or organization and execute the appropriate strategy, which is subsequently systematically structured within the framework of the performance measurement system. Within the framework of the performance prism, stakeholder satisfaction and contribution are achieved by identifying the appropriate strategy, controlling the processes related to the strategy, and meeting the capabilities required. Once the aspects of the performance are identified, the creation of variables or measurement parameters can be structured by the correlation between the parameters and identification results.

3.1.3 Stage 3: Implementation

The implementation phase is a phase of the plan that includes the display to be supported, the report to be designed, the socialization of the Performance Management System to the entire employee, the benefit and cost analysis for implementing the performance management system, process modifications if necessary, the training to be included, the resources to be involved in implementing, and the position of the current performance management systems towards the new performance management sitem. At the time of implementation, it should be tested whether the Performance Management System has been able to accommodate the four main aspects: the measurement, evaluation, diagnosis, and follow-up required if the performance of the company/organization deviates from the established standards. (Wibisono, 2006).

3.2 Data Collection Method

A methodical approach was utilized to gather data to ensure precision, dependability, and alignment with the research goals. The gathered data were crucial for achieving the main goals of this study. Employing a combination of expert interviews and surveys facilitates thorough comprehension of the research topic, merging qualitative richness with quantitative analysis. This mixed-methods approach offers valuable insights, as qualitative data elucidates the 'why' behind quantitative trends, while quantitative data serves to validate qualitative findings. Information was gathered along with insights obtained from expert interviews with five respondents, detailing the following aspects:

Table 1. The Roles of Respondents

Position	Roles
Chief Executive Officer (CEO)	Delivering strategic direction, supervises program advancement, and cultivates stakeholder connections to guarantee the organization's resilience and influence. CEO give the perspective of all stakeholder (Donors, Beneficiaries, Supplier, Regulator and Community, and Employee).
Chief Marketing Officer (CMO)	Overseeing brand communication, managing fundraising efforts, engaging with stakeholders, and adjusting strategies in response to market feedback. CMO give the perspective of Donors stakeholder.
Chief Program Officer (CPO)	Overseeing all project-related activities, guaranteeing consistency with the organization's strategic goals to improve beneficiary support and enhance project management systems. CPO give the perspective of Beneficiaries and Supplier stakeholder.
Chief Operating Officer (COO)	Overseeing daily operations, allocates resources, and ensures program delivery to align with the CEO's strategic vision. COO give the perspective of Employee stakeholder.
Stakeholder Relations (SR) Manager	Involves proactively engaging and collaborating with stakeholders to gather a variety of perspectives and resources, essential for fostering social impact and reaching organizational objectives. SR give the perspective of Regulator and Community stakeholder.

Source: Author data (2024)

In addition, the questions asked during the expert interviews included the following aspects of the Performance Prism:

Table 2. Performance Prism Framework

	Roles
Satisfaction	What are the needs and wants of the stakeholder group from the NGO XYZ?
Contribution	What are the needs of the NGO XYZ from this group of stakeholders?
Stategy	What strategies can be used to meet these requirements?
Process	What processes are involved in implementing this strategy?
Capability	What capabilities should be developed by the NGO XYZ management?

Source: Author data (2024)

Therefore, expert interviews were gathered. The survey features a structured questionnaire comprising closed-ended questions that utilize scales (1-9) to evaluate the different dimensions of each indicator.

Table 3. Pair Comparison Survey Rating Scale

Rating Scale	
1	The aspect in the right and left columns are 'equally important'
3	One aspect is 'slightly more important' than the other
5	One aspect is 'more important' than the other
7	One aspect is 'much more important' than the other
9	One aspect is 'absolutely more important' than the other
2, 4, 6, and 8	The midpoint between two adjacent ratings, this value is given if a compromise is needed between the two choices.

3.3 Data Analysis Method

3.3.1 Qualitative Data

This study applied a pair comparison survey to collect quantitative data, aiming to gather measurable insights from experts (the five respondents of NGO XYZ) regarding the performance indicators across the five facets of the Performance Prism framework as perceived by the five stakeholders of NGO XYZ (Donors, Beneficiaries, Supplier, Regulator and Community, and Employee). This requires an organized approach to expert interviews on its five dimensions (Ceptureanu, Ceptureanu, Luchian, & Luchian, 2018). This process consisted of five steps. Find Relevant Experts: Choose people with extensive experience in Performance Prism-related fields, such as stakeholder management, strategy planning, process optimization, and capability development. This ensured relevant and useful findings. Create a semi-structured interview guide with questions for each of the five facets of the Performance Prism, as follows: Conduct interviews: Selected experts were interviewed in a relaxed setting. The interviews were recorded with agreement for proper transcription and analysis. Analysis: Transcribe interviews to obtain key insights and trends in each Performance Prism component and summarize the indicators. Synthesize Findings: Expert interviews were conducted to assess an organization’s prism performance. These insights can help to make strategic decisions and align stakeholder needs with organizational capabilities

4. Result and Discussion

4.1 Analysis

Research results often act as a base for academic studies, shedding light on the details of theories and showing new views. By closely examining the data, which include statistical analysis and main themes, this chapter seeks to place the results within the larger questions asked earlier in the thesis. Each finding is explored in depth as the dialogue moves through the link between theory and practice. By comparing the results with earlier research, this chapter points out both agreements and differences, allowing for a better understanding of the area being studied.

Finally, combining the results and discussion provides a full understanding of the research goals. The final insights encourage further thinking, study, and open paths for future research. As academic conversations on this topic continue to change, the effects of these findings act as launchpads for ongoing discussions, pushing researchers to rethink old ideas and adopt new ways of thinking in the field. According to Wibisono (2006), several essential processes need to be carried out while revamping the performance measuring system. The steps mentioned were the foundation, basic information, planning, implementation, and refreshment stages (Johanson, Almqvist, & Skoog, 2019).

The findings of this research were analyzed using the expert interview approach with five respondents: the Chief Executive Officer, Chief Marketing Officer, Chief Program Officer, Chief Operating Officer, and Manager of Stakeholder Relations at NGO XYZ. The interviews utilized the Performance Prism framework, and the results were subsequently synthesized into indicators aligned with the Performance Prism, including their measurement criteria. From the 75 indicators, 24 key indicators were chosen for inclusion in the XYZ performance management system. An analysis was subsequently performed using the Analytical Hierarchy Process to ascertain the weight of each indication.

4.1.1 Foundation Stage: Performance Prism Framework

In the implementation of this research, before performing the identification of the Performance Prism, it is first necessary to know who is the stakeholder of a company/organization; generally, according to the method of performance, Prism stakeholders are divided into five main groups: Donors, Beneficiaries, Employee/Amil, Suppliers, the government, and the surrounding environment. The picture below shows stakeholders in the NGO XYZ organization.

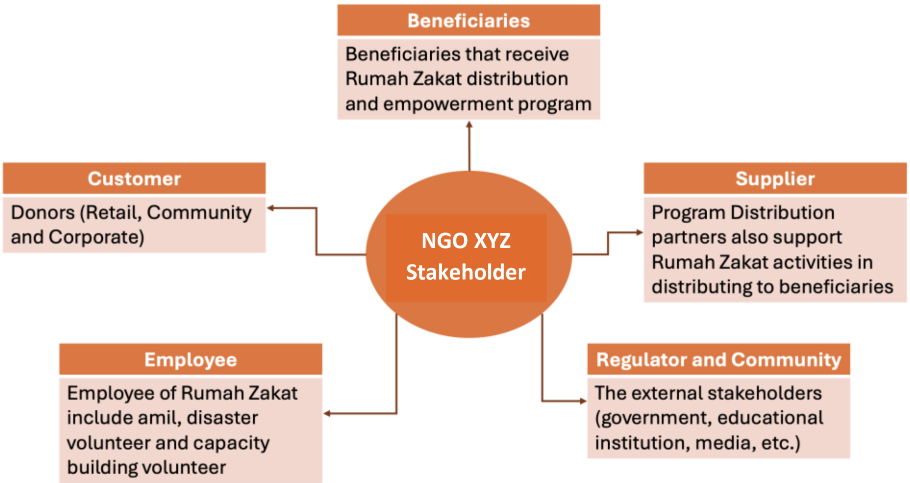

Figure 2. NGO XYZ Stakeholders
Source: Data Author (2024)

Furthermore, the five-sided identification of the Performance Prism will be based on the group of stakeholders, each of which will include Stakeholder Satisfaction identification, Stakeholder Contribution identification, strategy identification, process identification, and capability identification.

4.1.2 Basic Information Stage

4.1.2.1 Industry Overview

The researcher conducts a Porter's Five Forces study for non-governmental organizations (NGOs) that are comparable to NGO XYZ, specifically in the Lembaga Amil Zakat (LAZ) market, to gain an understanding of the industry. The following checklist was used to analyze Porter's Five Forces:

Table 4. Porter's Five Forces - Threats of New Entrants

	Yes (-)	**No (+)**
1. Do large firms have a cost or performance advantage in your segment of industry?	x	
2. Are there any proprietary product differences in your industry?		x
3. Are there any established brand identities in your industry?	x	
4. Do your customers incur any significant costs in switching suppliers?		x
5. Is a lot of capital needed to enter your industry?		x
6. Is serviceable used equipment expensive?		x
7. Does the newcomer in your industry face difficulty in accessing the distribution channel?		x
8. Does experience help you continuously lower costs?	x	

9. Does the newcomer have any problem in obtaining the necessary skilled people, materials or suppliers?	x	
10. Does your product or service have any proprietary features that give you lower costs?		x
11. Are there any licenses, insurance or qualifications that are difficult to obtain?	x	
12. Can the newcomer expect strong retaliation on entering the market?	x	
TOTAL	**6**	**6**

Entry into the LAZ industry is highly facilitated by newcomers, as they can easily establish new organizations and sell products through both traditional and digital marketing methods. The products/programs vary among different LAZs because of the shared seasons of Ramadhan and Qurban as well as other donation programs. However, to ensure its survival and establish a leading position in the market, the organization must enhance the expertise of its personnel and develop advanced products. NGO XYZ can sustain its presence in the market as an LAZ in Indonesia. However, this does not imply that they can become market leaders.

Table 5. Porter's Five Forces - Bargaining Power of Buyer

	Yes (-)	**No (+)**
1. Are there many buyers relative to the number of firms in the business?	x	
2. Do you have many customers, each with relatively small purchases?	x	
3. Does the customer face any significant costs in switching suppliers?		x
4. Does the buyer need a lot of important information?	x	
5. Is the buyer aware of the need for additional information?	x	
6. Is there anything that prevents your customer from taking your function in-house?		x
7. Your customers are not highly sensitive to price.		x
8. Your product is unique to some degree and has accepted branding.		x
9. Your customers' business are profitable	x	
10. You provide incentives to the decision-makers.	x	
TOTAL	**6**	**4**

Source: Data research (2024)

The buyer has significant bargaining power. It is unnecessary for donors to spend money on switching donations, as there are several alternatives available for donation in other organizations. It is necessary for the NGO XYZ to allocate marketing expenses to effectively compete with other organizations that provide similar products. In this scenario, the NGO XYZ remains dependent on the decision-making of its donors.

Table 6. Porter's Five Forces - Threats of Substitutes Product or Services

	Yes (-)	**No (+)**
1. Substitutes have performance limitations, which do not completely offset their lower price, or their performance advantage is not justified by their higher price.		x
2. The customer will incur costs in switching to a substitute.		x
3. Your customer has no real substitute		x
4. Your customer is not likely to substitute		x

TOTAL	**0**	**4**

Source: Data research (2024)
Furthermore, the threat of substitute goods and services is high. In addition to NGO XYZ facing direct competition from other organizations, donors or buyers have the option to distribute their donations directly to beneficiaries, particularly for general donation products. Crowdfunding platforms and other international organizations have established branches in Indonesia. The rivalry of NGO XYZ was very intense.

Table 7. Porter's Five Forces - Bargaining Power of Suppliers

	Yes (-)	**No (+)**
1. Your inputs (materials, labor, supplies, services, etc.) are standard rather than unique or differentiated.	x	
2. You can switch between suppliers quickly and cheaply.	x	
3. Your suppliers would find it difficult to enter your business.		x
4. You can substitute inputs readily.	x	
5. You have many potential suppliers.	x	
6. Your business is important to your suppliers.		x
7. Your cost of purchase does not have a significant influence on your overall costs.		x
TOTAL	**4**	**3**

The material or requirement of the program implementation of NGO XYZ is standard among competitors; therefore, it has low supplier bargaining power. NGO XYZ also easily switches suppliers (distribution partners), and it can easily find where NGO XYZ creates or distributes the program.

Table 8. Porter's Five Forces - Rivalry Among Existing Competitors

	Yes (+)	**No (-)**
1. The industry has slow growth		x
2. There are few incumbent competitors.		x
3. The industry has excess capacity	x	
4. The fixed costs of the business are a relatively high portion of total costs.	x	
5. There are no significant product differences and brand identities among competitors.	x	
6. The competitors are diversified rather than specialized.	x	
7. It would be hard to get out of this business because there are specialized skills and facilities or long-term contract commitments.		x
8. Lack of switching costs	x	
9. Lack of differentiation (Your product is not complex and does not require a detail understanding on the part of your customer).	x	
10. Your competitors' firms are all approximately the same size as yours.		x
TOTAL	**6**	**4**

Table 9. Porter's Five Forces - Overall Industry Rating

	Favorable	**Moderate**	**Unfavorable**
Threats of New Entrants		x	

Bargaining Power of Buyers			x
Threats of Substitutes			x
Bargaining Power of Suppliers			x
Intensity of Rivalry Among Competitors			x

In conclusion, the NGO industry, particularly in the context of LAZ, is highly competitive, similar to XYZ. Therefore, the NGO XYZ needs to develop more complex products or programs to become more specialized and establish itself as a market leader. In addition, NGO XYZ also needs to improve its organization to remain relevant to the current external conditions.

4.1.2.2 Organization Process

The organizational activities of the NGO XYZ are outlined in a value chain based on references from the NGO reference model. The NGO reference model, derived from the field of Enterprise Architecture, is predominantly concerned with the establishment of common business processes within the sector. It utilizes Porter's Value Chain construct from strategic management theory to establish a visual framework and umbrella for delineating lower-level processes. The NGO XYZ Value Chain consists of two main components: core and enabling value chains. The following diagram illustrates the Value Chain of NGO XYZ, as shown in Figure 4.5:

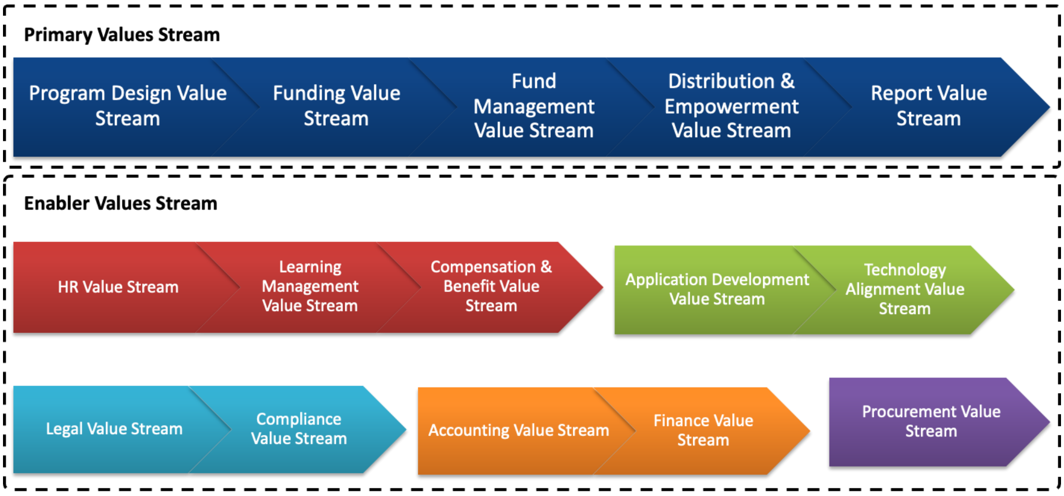

Figure 3. NGO XYZ Value Chain

Program design is the first step in the primary value chain, which involves the analysis of issues and social mapping to ensure that the developed programs meet the requirements of the beneficiaries. The program is eventually presented to potential donors during the funding process, during which NGO XYZ's products are promoted through a variety of channels, including digital and traditional ones.

Subsequently, the Fund Management process is implemented, which involves the management of donor funds to execute specific programs. It continues with the process of Distribution and Empowerment, in which urgently needed programs are incorporated into the distribution program, while sustainable programs are incorporated into the empowerment program. A monitoring and evaluation process was implemented following the program's implementation to evaluate its impact and offer suggestions for future program enhancement. Ultimately, the reporting process is crucial for donors to understand the efficacy of their donations and the manner in which they are employed.

4.1.2.3 Business Issues

In order to map the business issue, the researcher held Focus Group Discussions (FGDs) with the Board of Directors of NGO XYZ and 21 senior leaders in order to determine the most important issues.

Participants in this FGD were divided into three groups: marketing, programs, and support. The top issues for NGO XYZ must be addressed by each group. Subsequently, the topics covered by each group were pooled, and each member must select ten issues. Table 4.12 presents a summary of the concerns that NGO XYZ's middle and upper management finds concerning:

Table 10. NGO XYZ Issues

No.	Problem	Category	Score
1	NGO XYZ still needs to improve the program with the sustainable impact	Program	21
2	Lack of donor maintenance and personalized services	Services and Marketing	20
3	Lack of improvement and innovation culture	Human Resource	18
4	The speed, sensitivity, and competency in follow-up according to the responsibilities of each unit/department vary	Good Corporate Governance	14
5	A technology audit for the agility of the existing system has not yet been conducted.	Information and Technology	14
6	The lack of NGO XYZ's ability to build IT infrastructure	Information and Technology	13
7	The unclear impact of existing programs	Program	13
8	The ability to build relationships (with partners and donors)	Human Resource	12
9	Communication media that are not suitable for donor persona	Services and Marketing	11
10	We have not been able to optimize data for the right funding strategy	Information and Technology	10
11	The organization has not established a positioning that will serve as a reference in every fundraising activity and program implementation	Services and Marketing	9
12	The donor and partner maintenance mechanisms are not yet optimal	Services and Marketing	9
13	The impact portfolio of specific issue programs is not yet optimal	Program	8
14	The organization has not conducted further business process mapping to develop the applications	Information and Technology	6
15	The customize and flexible of proposal content request	Good Corporate Governance	6
16	NGO XYZ was established its innovation; in 2005, an online transaction system. So what should NGO XYZ innovate in the following years?	Information and Technology	6
17	The problem resolution and monitoring of solutions has not been optimal	Good Corporate Governance	6
18	There is minimal feedback on digitized reports	Information and Technology	5
19	The strategic policy of BAZNAS for state-owned and regional-owned enterprises must go through BAZNAS	External	2

20	There is no established technology collaboration standard with partners yet	Information and Technology	2

Out of the 20 issues, the ones that will be discussed in this research are the three biggest issues, namely: 1) NGO XYZ still needs to improve the program with sustainable impact, 2) Lack of donor maintenance and personalized services, and 3) Lack of a culture of improvement and innovation. The primary issue that NGO XYZ is experiencing internally is identified through these three issues.

4.1.3 Data Analysis Stage

4.1.3.1 Identification of Indicators

After identifying stakeholders using the Performance Prism framework, the subsequent step is to convert the identification into performance measurement indicators or parameters. The researcher initially gathered diverse perspectives on the metrics assessed to attain optimal institutional performance from four Board of Directors members and one managerial-level individual responsible for stakeholder relations at NGO XYZ. These data were acquired through interviews with individuals deemed proficient and informed of each stakeholder function, representing each stakeholder at NGO XYZ.

Following the interview findings with the respondents and the performance measurement criteria adopted by NGO XYZ, the author compiled several indicator items and categorized them according to the pre-established Performance Prism framework.

4.1.3.2 Verification of Indicators

GAP Analysis was used to weigh the degree of significance of each of the 75 indicators that covered the five Performance Prism perspectives from five stakeholders. To ascertain the priority level of the indicators found through the interviews, a GAP Analysis was carried out. Chief Operating Officer, Chief Marketing Officer, Chief Program Officer, Chief Executive Officer, and Stakeholder Relations were the five responders. According to Kochtar, as stated by Wibisono (2006), respondents must ascertain the importance level of each indication with five intervals denoting five types of issues:

1. Category 1: This is a significant issue that needs to be resolved immediately in the near future, which will instantly affect a company's earnings.
2. Category 2: Denotes a significant issue as a precondition that will be better addressed with suitable and rational strategies for development and implementation.
3. Category 3: This is a minor issue that can be addressed immediately. If it works, then there are immediate advantages.
4. Category 4: Not a major problem; although it can be promptly fixed, it usually does not provide immediate advantages. If this is a requirement for something else, it is fixed.
5. Category 5: This question relates to identifying a particular situation that can be substituted with another question; it is not the main subject

Participants were administered a survey to assess the degree of relevance of issues derived from all indicators synthesized from the interview findings, categorized as aforementioned. A total of 24 indicators were identified and categorized as follows: category 1 (blue) comprises nine indicators, category 2 (green) contains seven indicators, category 3 (orange) includes six indicators, and category 4 (yellow) consists of two indicators considered significant when aligned with the objectives of NGO XYZ.

Table 11. GAP Analysis of Donors Stakeholder

No.	Performance Prism Donors	Measurement	Average Score	GAP Analysis Scale				
				1	2	3	4	5
1	Communication with Stakeholders	Average number of communications with stakeholders in a given period. How to maintain donors (both social media and PIC funding)	1,6					
2	Service Level Agreement	Percentage of donors who receive reports within a set time frame , for online or offline donation, also for retail, community, and corporate donors	1,4					
3	Quality of Services	Payment method availability, there is the manual for user	2,8					
4	Donors Satisfaction	Net Promoter Score (NPS), measure overall donor satisfaction and likelihood of recommending the organization	1,4					
5	Donations Growth	% increase in donation / turnover in a given time period	1,0					
6	Value of Existing Donors	Number of donors participating in knowledge-sharing activities (e.g., workshops, webinars, feedback sessions).	3,2					
7	Donor Recommendations	% of new donor (by number and value) that result from recommendations	2,6					
8	Donors Choice	% of donors who are satisfied with the offered program (satisfaction survey)	2,0					
9	New donor acquired	Number of new donors acquired after specific educational campaigns from digital ads	1,8					
10	Proposal Success Rate	% of quotations or proposals that are converted into orders	1,2					
11	Donors Growth	Growth in the number of donors using new service channels (e.g., representative offices, service offices).	2,4					
12	Hierarchial Complexity	number of levels in organisational hierarchy	3,0					
13	Donor Lifetime Value (LTV)	Higher LTV is a sign of strong engagement.	2,4					
14	Donor Retention/Loyalty	Percentage of donors who make repeat donations within a year or return for new programs.	2,6					
15	Donor and Market Analysis	Number of new donor segments identified through market research or analysis	2,4					
16	Service Quality	Number of new fundraising strategies or initiatives implemented from the business plan.	2,4					

17	Product Complexity	Average number of 'features' available per product or service	2,6					
18	Donor Response Rate	Open and response rates to donor communications (e.g., email open rates, call back rates)	3,6					
19	Donors Satisfaction	Donor satisfaction with program impact, as measured by post-program surveys or feedback.	2,8					
20	Donor Stewardship	Skilled in donor stewardship, including writing thank-you notes, creating tailored reports, and organizing events or recognition programs.	3,0					
21	Digital Fundraising Knowledge	%Donors donate from digital channel and score in digital fundraising literacy	2,8					
22	Impact of Technology Implementation	Average increase in sales turnover generated by new technology introduction average reduction in costs as a result of new technology introduction	3,0					
23	Donors analytics report	Assess their ability to analyze data from digital fundraising campaigns, interpret metrics (open rates, click-through rates, conversion rates), and adjust strategies accordingly. This may include using Google Analytics, social media insights, or platform-specific analytics.	3,6					

Among the 23 indicators of Donors Stakeholders, respondents identified the following as significantly more important: Donation Growth, Proposal Success Rate (focusing on corporate or community segment of donor strategy), Donor Satisfaction, Donation Report SLA, Communication with Stakeholders, Donor Lifetime Value (LTV) (how to maintain existing donors become loyal donors), Digital Fundraising Knowledge (as it is one of the priorities of the fundraising team), and Donor Analytics Report (this is important for management to support their decision making).

Table 12. GAP Analysis of Beneficiaries Stakeholder

No.	Performance Prism Beneficiaries	Measurement	Average Score	GAP Analysis Scale				
				1	2	3	4	5
1	Beneficiaries Response Time	Track the time taken to respond to beneficiary inquiries or requests for assistance	1,2					
2	Beneficiary Empowerment Index	Conduct surveys before and after program participation to assess changes in beneficiaries' self-reported capabilities and confidence levels	2,2					
3	Needs Analysis Completion Rate	Measure the percentage of beneficiaries whose needs assessments are completed	3,4					

		within a specified timeframe, ensuring timely data collection and analysis.						
4	Beneficiaries Transition Rate	Track the number of beneficiaries who successfully transition from receiving zakat (mustahik) to giving zakat (muzakki) over a defined period.	1					
5	Social Mapping Coverage Rate	Evaluate the percentage of beneficiaries included in social mapping exercises compared to the total target population, ensuring comprehensive data collection.	3,6					
6	Program Impact Score	Utilize pre-and post-program evaluations to measure changes in beneficiaries' circumstances, using qualitative and quantitative metrics such as income levels or skill acquisition.	3					
7	Product Clarity and Complexity	average number of 'features' available per product or service	2,6					
8	M&E Activity Frequency Rate	Track the number of monitoring and evaluation activities conducted per program cycle compared to planned activities, ensuring adherence to schedules	3,4					
9	Responsiveness Score	Assess how quickly programs adapt to emerging societal issues through feedback mechanisms, measuring response times and adjustments made based on beneficiary input	3					
10	M&E Staff Training Hours	Record the number of training hours completed by staff involved in monitoring and evaluation processes each year, correlating this with program outcomes.	3,6					

Among the 10 indicators of Beneficiaries Stakeholder, respondents identified the following as significantly more important: Beneficiaries Transition Rate (from people who receive zakat become people who give zakat), Beneficiaries Response Time, Beneficiaries Empowerment Index (beneficiaries not only receive the charity, but also the sustainable empowerment program), Product Clarity and Complexity (it is important to differentiate NGO XYZ and other NGOs program), and Monitoring and Evaluation Activity Frequency Rate.

Table 13. GAP Analysis of Supplier Stakeholder

No.	**Performance Prism Supplier**	**Measurement**	**Average Score**	**GAP Analysis Score**				
				1	**2**	**3**	**4**	**5**
1	Clarity of Program Requirements	Number of revisions to deliverables due to misinterpretation	2					

2	Sustainability of Distribution Partnerships	Percentage of projects delivered on schedule without disruptions	1					
3	Quality of Goods/Services Delivered	Percentage of goods/services meeting quality standards in quality checks	1,2					
4	Submission of Periodic Progress Reports	Percentage of reports submitted by agreed deadlines	1,8					
5	Communication With Stakeholder	Number of scheduled meetings attended by the supplier	3,8					
6	Provision of Feedback and Improvement Plans	Number of constructive suggestions provided for program improvement	3,6					
7	Monitoring and Evaluation Expertise	Number of monitoring reports delivered according to plan	3,4					
8	Program Knowledge and Understanding	Number of errors or misunderstandings linked to lack of program knowledge	2,4					
9	Problem-Solving Capability	Average resolution time for reported issues	1,4					

Among the nine indicators of supplier stakeholders, respondents identified the following as significantly more important: Quality of Goods or Services Delivered, Problem-Solving Capability (it is essential for the supplier to possess this ability to successfully carry out the program.) and the Submission of Periodic Progress Report (because it will be distributed to the donors, this supplier progress report is of great significance).

Table 14. GAP Analysis of Regulator and Community Stakeholder

No.	Performance Prism Regulator and Community	Measurement	Average Score	GAP Analysis Scale				
				1	2	3	4	5
1	Regulatory Compliance Rate	Percentage of projects audited with zero non-compliance issues.	1					
2	Timeliness and Frequency of Reporting	Percentage of reports submitted on or before the deadline in each Month, Semester, Annual Report (financial, program, dll) to BAZNAS and Kemenag	2					
3	Number and Quality of Funding Partnerships	Number of active funding partnerships per year or total funding amount sourced through collaborations.	1,8					
4	Community Engagement and Knowledge Exchange Index	Number of workshops, knowledge-sharing sessions, or co-created resources shared with community stakeholders. (FOZ, PFI, HFI, dll.)	3,2					
5	Community Empowerment Impact Rating	Percentage increase in community participation in programs or post-program self-sufficiency ratings.	4					
6	Regulatory Compliance Rate	Percentage of projects audited with zero non-compliance issues.	1					

7	Support Quality Index for Program Execution	Average satisfaction score from program leaders on the support received, or percentage of programs completed on time with provided assistance.	3,6					
8	Community Recognition and Engagement Level via Key Opinion Leaders (KOL)	Number of community engagements or public mentions by KOLs per program, or percentage of programs with active KOL involvement leading to increased public support.	2,8					
9	Community Engagement and Knowledge Exchange Index	Number of workshops, knowledge-sharing sessions, or co-created resources shared with community stakeholders. (FOZ, PFI, HFI, dll.)	3,2					
10	Stakeholder Engagement Rate	Number of engagement sessions (meetings, updates, collaborative events) with each stakeholder category per quarter.	3,2					
11	Partnership Development Success Rate	Percentage of targeted partnership MOUs signed and active each year, or the number of new partnerships established annually.	2,4					
12	Stakeholder Mapping and Activity Planning Completeness	Percentage of stakeholders with a detailed activity plan in place, updated annually or biannually, or the rate of mapped stakeholders with completed engagement activities.	3,4					
13	MOU Renewal and Compliance Process Efficiency	Average time taken to finalize new or renewed MOUs and percentage of active MOUs reviewed and renewed within the designated timeframe.	3					
14	Partnership Development and Coordination Workflow Effectiveness	Percentage of partnership proposals successfully processed and formalized within a specific period, or percentage of partnerships managed with streamlined communication channels.	2,6					
15	Stakeholder Mapping and Engagement Activity Completion Rate	Percentage of stakeholders mapped with specific engagement plans, and the completion rate of scheduled activities per mapped stakeholder segment each quarter.	4					
16	Strategic Networking Effectiveness	Number of new strategic partnership opportunities identified and initiated through networking efforts each quarter.	3					
17	Communication and Presentation Efficiency	Average stakeholder satisfaction rating on clarity and timeliness of presentations or percentage of presentations delivered within planned timeframes	3,6					
18	Stakeholder Engagement Depth	Frequency of engagement activities (meetings, workshops, feedback sessions) with each stakeholder category per quarter,	3,6					

		or percentage of stakeholders actively engaged in program activities						

Among the 18 indicators of regulator and community stakeholders, respondents identified the following as significantly more important: Regulatory Compliance Rate (NGO XYZ needs to maintain the trust of donors in managing their donations, and its activities are also under the supervision of BAZNAS and the Kementerian Agama, so compliance is very important)., partnership development success rate, community engagement, knowledge exchange index (all members of the community or association, including FOZ, HFI, PFI, and others, must benefit by sharing information and experiences with one another), and Stakeholder Mapping and Engagement Activity Completion Rate.

Table 15. GAP Analysis of Employee

No.	**Performance Prism Employee (*Amil* and Volunteer)**	**Measurement**	**Average Score**	**GAP Analysis Scale**				
				1	**2**	**3**	**4**	**5**
1	Employee Satisfaction	Percentage of employees satisfied with welfare benefits (e.g., salaries, bonuses, health allowances, and educational support).	1,8					
2	Efficiency of Digitalized Processes	Reduction in time required for key operational tasks after digitalization	2,6					
3	Employee Happiness Index	Composite index based on factors like work-life balance, workplace design, and access to amenitie	3,4					
4	Skill Assessment Scores	Results from regular evaluations or competency tests	2,2					
5	Performance Evaluation Scores	Ratings from periodic performance reviews	2,8					
6	Employee Feedback Participation Rate	Percentage of employees providing input through surveys, suggestion boxes, or town halls	3,8					
7	Customer/Beneficiary Satisfaction Scores	Ratings collected from beneficiaries or partners that reflect employee performance in service delivery	3,2					
8	Participation in Culture-Building Programs	Percentage of employees engaging in activities or initiatives promoting organizational culture (e.g., team-building events, value-driven workshops)	3,6					
9	Happiness and Well-Being Scores	Results from employee surveys measuring job satisfaction, workplace happiness, and perceived well-being	3,4					
10	Skill Assessment Scores	Results from regular evaluations or competency tests	2,4					
11	Employee Satisfaction	Percentage of employees satisfied with welfare benefits (e.g., salaries, bonuses, health allowances, and educational support).	2,6					

12	Performance Improvement Rate	Percentage of employees showing improved performance metrics after appraisal feedback and intervention	3					
13	Employee Satisfaction	Feedback from surveys on ease of use and utility of the employee management system.	3,4					
14	Participation in Culture-Building Programs	Percentage of employees engaging in activities or initiatives promoting organizational culture (e.g., team-building events, value-driven workshops)	3,8					
15	Post-Training Performance Improvement	Percentage of employees whose performance metrics improve after participating in training based on TNA results.	3,8					

Among the 15 indicators of Employee Stakeholder, respondents identified the following as significantly more important: Employee Satisfaction, Skill Assessment Score (employees and Amil at NGO XYZ must enhance their skill sets in order to continue providing donors with high-quality services), Efficiency of Digitalized Process (the business process must be made easier for the employees of NGO XYZ to accomplish work that is both effective and efficient), and Performance Improvement Index (NGO XYZ stresses the process of individual performance development in addition to the performance values of each individual employee or amil).

5. Conlusion

Enhancing NGO XYZ's performance and competitive edge. Donor Engagement**, i**mplement targeted strategies, including personalized services, digital fundraising, and comprehensive donor communication, to improve retention and lifetime value. **Program Sustainability:** Regularly evaluate program impacts and develop initiatives aligned with community needs for greater empowerment. **Employee Development:** Foster a culture of continuous improvement through the training, incentivization, and integration of organizational values. **Innovation and Technology:** Leverage advanced technological tools for efficient program management and stakeholder engagement. **Stakeholder Alignment:** Strengthen partnerships and collaboration with suppliers, regulators, and community stakeholders to enhance the impact and operational efficiency.

While the implementation of targeted strategies can significantly enhance XYZ's operational efficiency, stakeholder engagement, and program sustainability, it is equally important to consider broader research initiatives that can support continuous improvement and innovation.

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