

Benchmarking Strategy and Non-Governmental Organization Performance

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ABSTRACT

The problem affecting the performance of NGOs is the absence of strategic planning and evaluation frameworks. Without a clear strategic direction, NGOs often struggle with inefficient resource allocation, ineffective program implementation, and an inability to achieve meaningful outcomes. NGOs intervene in various programmes; however, there has been limited success attributed to a lack of thorough strategy evaluation and control practices. Hence, this study sought to determine the effect of strategy control and evaluation practices on the performance of NGOs in Kenya, with a focus on World Vision in Taita Taveta County. The objectives of the study were to determine the effect of benchmarking on the performance of NGOs, establish the effect of performance appraisal on the performance of NGOs, and assess the effect of strategy audit on the performance of NGOs. The study was underpinned by the Theory of Change and Agency Theory. A descriptive research design was adopted. Primary data was collected from a census population of 95 using a structured questionnaire. The pre-test was done on 10 respondents from Mercy Corps International, Kenya. The analysis was done using SPSS 26.0. The data was analyzed using descriptive and inferential statistics and presented in tables, percentages, and frequencies. The study found a statistically significant relationship between benchmarking strategy and organizational performance. The study concludes that, for NGOs like World Vision, a multifaceted approach that includes adequate staffing, effective performance appraisal systems, strategic audits, and a supportive organizational culture is crucial for enhancing overall performance. Policymakers should contemplate establishing supporting structures that enable funding and resource allocation for NGOs. This entails offering incentives to NGOs that exhibit good performance and accountability, while also ensuring that regulatory frameworks facilitate NGO activities.

Keywords: Benchmarking Strategy, Organizational Performance, Non-Governmental Organization

INTRODUCTION

Today, the increase in demand for accountability, transparency, and operational efficiency has placed Non-Governmental Organizations (NGOs) under high scrutiny. NGOs play a significant role in community development by supporting social, human, and capital resources, encouraging participation, and improving knowledge and skills (Abiddin *et al.*, 2022). In order to meet these expectations, robust strategic evaluation tools such as benchmarking have been found to be fundamental mechanisms. Adebanjo *et al.* (2018) indicated that benchmarking is an important process and practice used by NGOs to evaluate and enhance organizational performance by comparing and measuring performance against recognized standards or best practices to enhance efficiency, effectiveness, and sustainability. Similarly, Ndeveni *et al.* (2019) affirm that effective benchmarking contributes to the enhancement of NGO performance. Anderson (2020) describes it as a structured strategy that enables firms to compare their performance with others or with predetermined standards. Although this concept originated from the private sector, benchmarking has gradually been incorporated into non-profit organizations. Ammons (2019) further argues for its role in promoting continuous improvement in public and NGO services.

Benchmarking involves systematically comparing practices, performance metrics, and outcomes to identify areas for improvement and adopt best practices (Padró & Sankey, 2018). It enhances innovation and service delivery (Ammons, 2019), and accountability through clear performance standards and progress tracking (Ohemeng, 2017). Organizational performance refers to the ability of an organization to efficiently use its resources to deliver services that meet or exceed stakeholder expectations (Zuñiga-Collazos *et al.*, 2019). Hence, benchmarking in this sector should include a broad set of performance indicators, such as quality services, transparency, satisfaction, program efficiency, effectiveness, and sustainability. As a result, it serves as a tool to strengthen trust between NGOs and the communities being served.

In Kenya, NGOs have significantly contributed to community development. However, there exists a troubling trend of limited success in the implementation of intervention programs. Yusuf (2018) reports that about 65% of NGO projects aspire to implement benchmarking as a control and evaluation practice; however, only 35% actually possess such frameworks. This discrepancy is alarming and suggests that over 60% of projects fail to meet their objectives due to weak control and evaluation mechanisms. Despite its importance, few studies have examined benchmarking within Kenyan NGOs. Therefore, this article sought to address this gap by investigating the effect of benchmarking on organizational performance among NGOs in Kenya, focusing on World Vision in Taita Taveta County, and to provide knowledge on how NGOs can effectively incorporate benchmarking into their operations to enhance long-term program efficiency, effectiveness, and sustainability.

Benchmarking Strategy in NGOs' Organizational Performance

The growing importance of benchmarking within the NGOs is reinforced by the role and various services that these firms offer. Odhiambo and Njuguna (2021) define NGOs as organizations that serve society and reinvest revenues. These organizations are driven by humanitarian goals such as advocating and promoting social activities and offer subsidized community services, which heavily influence their set goals (Comfort & Blankenship, 2018). Several scholars have found significant advantages of benchmarking in the organizations.

On the global stage, for example, Ammons (2019) found that more than one million NGOs in the United States have officially registered with the government, approximately 40,000 of them have adopted benchmarking among its operations; and specifically, municipalities in the United States have successfully used benchmarking to improve services in areas like waste management, transportation, and emergency services, resulting in both higher service quality and cost-efficiency. However, Ahmed and Sasaka (2019) observe that many NGOs in developing contexts continue to face persistent operational and performance challenges, limiting the extent to which benchmarking translates into improved outcomes. Omondi and Muthimi (2019) established that NGOs have faced challenges in terms of performance in the developing nations when compared to those in developed nations.

Another survey by McKinsey-Devex revealed that a significant proportion of donor-funded projects (approximately 64%) do not achieve their intended objectives. The report further indicated that this is partly due to a lack of benchmarking as a strategic evaluation and control technique, which negatively affects the long-term capacity of NGOs and their ability to raise the resources needed to accomplish their objectives (Anunda, 2016). Benchmarking in NGOs involves a systematic process of comparing an organization's practices, performance metrics, and outcomes with those of similar organizations to identify areas for improvement and adopt best practices (Padró & Sankey, 2018; Sudaryanto *et al.*, 2018). Several factors influence benchmarking in NGOs, such as resource capacity, funding access, and collaboration challenges (Bangsi & Mgeni, 2022).

On the African stage, NGOs rely on various sources of funds, including private donations, membership fees, foundations, corporations, and government grants, which are impacted by their capacity for benchmarking initiatives (Kweyamba & Jeckoniah, 2017). Similarly, benchmarking is critical since access to funding is crucial for NGOs, as it influences their ability to retain skilled employees and enhance their operations (Bangsi & Mgeni, 2022). Basically, NGOs need strategies to succeed. Strategies should reflect the NGO's mission, vision, and values. They should also address external opportunities and threats (Lee & Griffith, 2019). After strategies have been developed, they must be implemented and monitored. Controlling strategy implementation involves tracking the NGO's progress toward its goals. If strategies fail, they must be changed,

as Masero (2016) suggested. The study is underpinned by the Theory of Change (Weiss, 1995), a theory which drives benchmarking result assessments and behavior modification (DuBow & Litzler, 2018). It helps to understand program processes, assumptions, and expected outcomes, and helps evaluators create learning- and accountability-compliant assessments (Douthwaite *et al.*, 2017; Harries *et al.*, 2014; Vogel, 2012).

Non-Governmental Organization Performance

Organizational performance entails the use of available resources by an organization to achieve set objectives. According to Costa (2020), organizational performance is measured by comparing actual results with the set objectives. Agussani and Akrim (2020) indicated that organizational performance integrates established business enhancement methodologies with technical instruments to assess the efficiency and effectiveness of service delivery and the satisfaction of both staff and beneficiaries. In the context of NGOs, Kowo and Akinbola (2019) define organizational performance as the capacity to efficiently acquire and allocate scarce resources to achieve objectives.

Furthermore, Aboramadan (2018) highlights that a thorough assessment of performance must encompass the complete management planning, control, and evaluation process. In support, van Voorst *et al.* (2022) identified principal indicators of an NGO's performance, including sustained fundraising capability, program efficiency, program effectiveness, service quality, program sustainability, and the satisfaction levels of clients and personnel.

In Sierra Leone, Shin *et al.* (2018) noted that policy tools could also hinder the effectiveness and quality of NGO service delivery, especially during emergency outbreaks. The operating environment of NGOs is also unique, especially for those in the health sector, where the management of key strategic practices is complex due to the amount of information generated in health service delivery and the sheer volume of stakeholders (Mevlja & Kavčić, 2019).

Non-Governmental Organizations in Kenya

On the Kenyan stage, Odhiambo and Njuguna (2021) define NGOs as organizations that serve society and reinvest revenues. Philanthropic organizations raise funds for the underprivileged. These organizations are driven by humanitarian goals such as advocating and promoting social activities and offer subsidized community services, which heavily influence their set goals. In Kenya, Lewis and Kanji (2019) agree that NGOs serve vulnerable people and communities and lobby for policy. They further added that these organizations perform three main purposes, such as engagement in the provision of direct services, such as offering shelter and aid to individuals in need and attending to the welfare of the less fortunate. Secondly, engagement in the provision of educational services, such as initiating awareness campaigns and promoting critical analysis of the social environment. Lastly, engagement in the defense of public policy, such as advocating for the prevention of corruption or the implementation of no smoking policies, to mention a few.

Anunda (2016) indicated that NGOs lack strategic evaluation and control practices such as benchmarking which negatively affected their ability to raise the resources which were needed to achieve their objectives. Given the critical importance of evaluation and control in enhancing the efficacy of NGOs' operations, it is imperative to investigate the effect of benchmarking as a strategy employed by NGOs on its performance with a particular focus on World Vision, Taita Taveta County. Therefore, this study sought to contribute to a deeper understanding of how NGOs can optimize their interventions to better serve the communities they aim to uplift.

According to Mwanyalo and Mberia (2017), non-governmental organizations in Taita Taveta began operating in the middle of the 1990s. These organizations included Plan International, Action Aid, DANIDA, and World Vision. During this time, the influence of strategic management was felt, but it was not aligned with the operations. This resulted in the re-strategization of the operations by NGOs such as World Vision. World Vision initiated its operations in Kenya in 1974 and presently extends support and optimism to children and communities in 35 out of the 47 counties in Kenya.

World Vision Kenya is driven by a deep sense of purpose rooted in the love of God. It is dedicated to working alongside individuals who are marginalized and facing adversity. It gives priority towards those who are most vulnerable, without any discrimination based on religion, race, ethnicity or gender. However, Mwanyalo and Mberia (2017) indicated that World Vision faces a challenge regarding the strategy evaluation and control of those programs. World Vision has a longstanding commitment to pioneering innovative approaches to address societal needs and resolve complex problems.

Benchmarking Strategy and Non-Governmental Organization Performance

Voss et al. (2016) investigated the relationship between benchmarking and operational performance in European manufacturing firms. This study was conducted between 1993 and 1994. This study was based on the hypothesis that benchmarking has a direct link with operational performance. The study collected secondary data using a structured interview to collect data in a sample of 660 European plant sites. Copies of interview guide were pre-mailed to the respondents. The study revealed that benchmarking significantly was related to both operational and business performance ($R^2 = .112$, $p = .000$ $R^2 = .052$, $p = .000$). However, this study collected secondary data using interview guide; while the current study collected primary data using structured questionnaires.

Alosani et al. (2020) examined the relationship between benchmarking, innovation culture and organizational performance in Malaysia. This study was anchored on Resource-Based View (RBV) theory, it used a quantitative methodology, with a population of the head section officers of the Dubai Police Force (DPF). The population was 837. A sample size of 338, determined using Krejcie and Morgan formula (1970) and stratified random sampling. Drop-off and online questionnaire surveys were adopted between March and May 2018 and 252 fully returned. Pilot was used to assess the validity and reliability of the instrument on 88 respondents. Normality test and multicollinearity test were performed. Data was analyzed using SPSS and SmartPLS. The findings of the study showed that benchmarking was directly and indirectly associated with the organizational performance of DPF via innovation culture. However, this study was conducted in the UAE and applied only to the DPF, while the current study should focus on Kenya and NGOs, whose modes of operations are different.

Markin et al. (2022) assessed the impact of benchmarking strategic orientation on firm performance. This study was anchored on institutional theory and RBV. The population was drawn from the 2007-2008 list of Fortune 500 firms. The study adopted exploratory research design. The data was collected via secondary sources including the letters to shareholders from the annual reports, which were analyzed using Mergent database and COMPUSTAT database, which contained financial, statistical and market data of firms. Ordinary least squares estimation was used to assess the hypothesis. Also, thematic analysis was performed. The study findings revealed that firms that deviated from benchmarking innovation performed worse ($\beta = -.0051$, $p < 0.05$).

In another study by Boyanov (2024) examined the role of benchmarking in enhancing performance among public sector in Sofia, Bulgaria. The study adopted a mixed-methods approach. The study integrated surveys, comparative case study design and secondary data analysis. Primary data was collected via structured interviews on senior managers and operational staff from the selected firms. The surveys were distributed to the mid-level managers and frontline staff members. Surveys used a Likert scale questions. Secondary data were generated from public reports and government publications. Quantitative data was analyzed using statistical software, especially both descriptive statistics and comparative analysis. While qualitative data was analyzed using content analysis for the interview transcripts. The results of the study revealed that benchmarking influenced positively the performance of the public sector organizations. However, this study was conducted in Bulgaria, which is a developed nation, while the current study was carried out in Kenya, a developing nation. Therefore, the findings might not be applicable to the case of Kenya.

METHODOLOGY

This study used a descriptive research design with the primary objective of describing the research problem. Also, it used this type of research design since it attempts to describe the variables related to strategic

evaluation and control practices and performance in NGOs, focusing on World Vision, Taita Taveta County. The population of this study was 221 employees of World Vision, Taita Taveta County branch (World Vision, 2024). Therefore, this study targeted 95 current employees who are engaged in managerial and assistant managerial as well as supervisory activities. This study focused on the entire population of 95 current employees from all departments. The study used a structured questionnaire to collect primary data, which contained both closed and ended questions as the data collection instrument. Lindemann (2023) notes that it is cost-effective to use a questionnaire to collect significant amounts of data. To strengthen measurement and interpretation of program-level outcomes, the study also drew on established evaluation guidance (Reisman *et al.*, 2007). The study sought permissions from World Vision, Daystar University, Institutional Scientific and Ethical Review Committee (ISERC) and then from National Council of Science and Technology (NACOSTI). The consent form was availed to the respondents. Pretesting was done on 9 respondents using online questionnaires distributed to 10% of the target population of Mercy Corps International, Kenya staff members in Nairobi County. Validity was tested using content and criterion, while reliability was determined using Cronbach’s alpha as the reliability index to analyze the Likert questions and determine the scale's reliability. This study verified that the data collection tool achieved a Cronbach’s alpha of 0.7 and above to guarantee its reliability. Data analysis was performed using SPSS version 26.0, where descriptive statistics were performed in means, standard deviations, frequencies and percentages; while inferential statistics involved Karl Pearson Correlation and regression analyses. The regression model included: $Y = \beta_0 + \beta_1 X_1 + \varepsilon$

Y = Organizational Performance

X_1 = Benchmarking

β_0 = constant

β_{1-1} = Regression coefficient for independent variable

ε = error term

The findings were presented in tabular form for ease of interpretation.

Data Presentation, Analysis and Interpretation

Response Rate

The study distributed questionnaires to 95 World Vision employees engaged in managerial activities. Out of these, 80 questionnaires were fully completed and returned. Table 1 presents the response rate results.

Table 1: Distribution of Participants

Size	Frequency	Percentage
Distributed questionnaires	95	100
Returned questionnaires	80	84
Not returned questionnaires	15	15
Non usable questionnaire	1	1
Usable questionnaire	79	83

Source: Field Data (2026)

A total of 95 questionnaires were issued, and 80 of them were filled and returned by the respondents. This represented a response rate of 84%. A total of 79 (83%) were usable, while 1 (1%) was not usable. Hamed and Madancian (2024) agree that a response rate above 50% is satisfactory, while one above 70% is very good. A response rate of 83% is regarded as excellent for data processing and interpretation, and for drawing conclusions for the study.

Descriptive Analysis

The frequency (F), percentages (%), mean (M), and standard deviation (SD) for all measurement items related to benchmarking and organizational performance were computed and analyzed. The results are displayed in the sections below.

Benchmarking

The objective of the article was to determine the effect of benchmarking on the performance of NGOs, a case of World Vision in Taita Taveta County. A 5-point Likert scale was used with SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, and SA = Strongly Agree. The findings are shown in Table 2.

Table 2: Benchmarking

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev
Allocates sufficient staff for effective benchmarking initiatives.	3(2.8)	1(1.3)	2(2.5)	51(64.6)	22(27.8)	4.11	0.832
Funding sources align well with our mission and objectives.	3(2.8)		4(5.1)	42(53.2)	30(38)	4.22	0.857
A dedicated team for monitoring and evaluation (M&E) its initiatives.	3(2.8)	3(2.8)	7(8.9)	38(48.1)	30(38)	4.67	0.679
Aligned organizational Goals and Objectives to operations.	3(2.8)	1(1.3)	5(6.3)	38(48.1)	32(40.5)	4.2	0.911
Efficiently allocates financial resources across different projects.	3(2.8)		7(8.9)	35(44.3)	34(43)	4.23	0.905
Technological resources are adequate for our current needs.	2(2.5)	1(1.3)	4(5.1)	41(51.9)	31(39.2)	4.24	0.82
Effective partnerships with other organizations.	1(1.3)	4(5.1)	9(11.4)	31(39.2)	34(43)	4.18	0.917

Source: Field Data (2026)

The findings show that 51 (64.6%) and 22 (27.8%) agreed and strongly agreed, respectively, that World Vision allocates sufficient staff for effective benchmarking initiatives (M = 4.11, SD = 0.832). The high mean and low standard deviation indicate agreement that World Vision allocates sufficient staff for effective benchmarking initiatives. Mcgrath and Kostalova (2020) argue that assigning sufficient staff makes project management more efficient.

Another 42 (53.2%) and 30 (38%) agreed and strongly agreed, respectively, that World Vision's funding sources aligned well with its mission and objectives (M = 4.22, SD = 0.857). The high mean and low standard deviation show a high level of agreement that World Vision's funding sources aligned well with the mission and objectives. These findings were supported by Carter (2021), who found that it is important to use funds for their intended purpose, as it strengthens the alignment between a program's values and mission and helps to build trust and transparency. Further, the findings reveal that 38 (48.1%) agreed that World Vision had a dedicated team for monitoring and evaluation (M&E) of its initiatives, while 3 (2.8%) and 3 (2.8%) strongly disagreed and disagreed, respectively, with the same statement. These findings were supported by Silver (2022), who found that a dedicated team can identify best practices and implement improvements, leading to more effective learning and adaptation.

The findings also indicated that 38 (48.1%) agreed that World Vision had aligned organizational goals and objectives with operations. In addition, 35 (44.3%) and 34 (43%) agreed and strongly agreed, respectively, that World Vision efficiently allocates financial resources across different projects. Becker *et al.* (2022) found that organizations that align goals with operations benefit from increased efficiency and productivity, better

communication, and more cohesive work teams. Another 41 (51.9%) also agreed that World Vision’s technological resources are adequate for current needs, while 2 (2.5%) strongly disagreed with the same statement. The findings also show that 31 (39.2%) and 34 (43%) agreed and strongly agreed, respectively, that World Vision had effective partnerships with other organizations. These findings imply that World Vision utilizes benchmarking as a strategy evaluation and control practice to a great extent, as supported by the majority of respondents. This finding is in agreement with Erhard *et al.* (2019), who found that benchmarking helps firms identify performance gaps compared to competitors. It helps to improve performance, eliminate trial and error, speed up product development, and boost stakeholders’ satisfaction in NGOs.

Organizational Performance

Lee (2018) defined NGO performance as the output or outcomes of the NGO as compared against its present objectives and targets. The section looks at program efficiency, program effectiveness and sustainability.

Table 3: Organizational Performance

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev
Quality of services to the community.	1(1.3)	--	5(6.3)	48(60.8)	25(31.6)	4.22	0.67
Staff with necessary skills and experience to efficiently execute programs.	0	1(1.3)	10(12.7)	43(54.4)	25(31.6)	4.16	0.69
Strategies have been applied and achieved the stakeholder’s satisfaction.	0	1(1.3)	8(10.1)	42(53.2)	28(35.4)	4.22	0.73
Funds are well channelled into operations.	0	0	11(13.9)	45(57)	23(29.1)	4.15	0.64
Community & return from the scarce resources from the stakeholders.	0	1(1.3)	9(11.4)	45(57)	24(30.4)	4.16	0.67
Supply of goods and services to those most desired individuals.	0	1(1.3)	5(6.3)	45(57)	28(35.4)	4.27	0.64

Source: Field Data (2026)

From the findings, a majority of the respondents, 48 (60.8%), agreed that their organization offers quality services to the community. Holt-Lunstad (2022) notes that the importance of community service lies in the fact that it connects people to the community by improving it and making it a better place to live. Another 43 (54.4%) agreed that World Vision has staff with the necessary skills and experience to efficiently execute programs, while 10 (12.7%) remained neutral. These findings align with Abbas and Sagsan (2020), who found that developing skills is important because it allows individuals to improve attributes and qualities vital to effective workplace performance, and with evidence that training can improve performance through stronger discipline and work practices (Wahyudi, 2021).

Further, the results indicate that 42 (53.2%) agreed that World Vision establishes the extent to which strategies have been applied and achieved stakeholder satisfaction. A total of 45 (57%) agreed that funds are well channeled into operations. A similar number of respondents, 45 (57%), also agreed that World Vision ensures that the community gets the greatest return from the scarce resources provided by stakeholders. When stakeholders are satisfied, they are more likely to provide continued support. Moreover, achieving stakeholder satisfaction is vital for organizations to be competitive and successful in the long term (Steinbach *et al.*, 2021). This aligns with evidence that goal accomplishment depends on capabilities and the operating environment (Spyropoulou *et al.*, 2017).

Similarly, 45 (57%) agreed that World Vision has matched the supply of goods and services to those most desired individuals. The results clearly show that the programs at World Vision were efficient. O'Donnell and Duffy (2019) highlight that efficient performance is an aspect of the input–transformation system and is described as the ratio of resources anticipated to be used to the resources actually used. The findings show that World Vision has put resources in place to ensure its programs are efficient.

Inferential Statistics

Karl Pearson Correlation Analysis

This section presents the correlation analysis which is a fundamental statistical method employed to evaluate the strength and direction of the linear relationship between two variables. Table 4 presents the result.

Table 4: Karl Pearson Analysis

Variables	Organizational Performance		Benchmarking
Organizational Performance	Cor Coeff	1	
	Sig. (2-tailed)	-	
	N	79	
Benchmarking	Cor Coeff	.444*	1
	Sig. (2-tailed)	.003	.
	N	79	79

Source: Author (2026)

The study found that benchmarking has a correlation coefficient ($r = .444^*$, $p = .003$). This indicates a moderate positive correlation, suggesting that higher benchmarking scores are associated with better organizational performance. This finding is consistent with Boyanov (2024), who found that benchmarking positively influenced the performance of public sector organizations.

Regression Analysis

In this section, the article examined the relationship between benchmarking and organizational performance, by using linear regression analysis to assess the strength and nature of this relationship. The findings are summarized in Table 5.

Table 5: Model Summary, ANOVA & Regression coefficients

Model Summary	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.614a	0.212	0.181	0.49807		
<i>ANOVA</i>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.424	1	14.424	47.532	.000b
	Residual	48.554	78	0.303		
	Total	62.978	79			
<i>Regression Coefficients</i>						
Coefficients		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.443	0.541		2.667	.009
	Benchmarking	0.412	0.467	-0.022	0.187	.852

a Predictors: (Constant), benchmarking

Here, the R-squared value is 0.212, indicating that 21.2% of the variance in organizational performance can be attributed to benchmarking, while 78.8% of the variation is explained by other factors not considered in this study.

In order to test the goodness of fit for this model, ANOVA statistics were computed, and its findings revealed that the regression model is statistically significant, as evidenced by the significance value of .000 ($p < 0.05$). This indicates that the independent variable (Benchmarking Strategy) significantly affects the dependent

variable (Organizational Performance). The F-statistic (47.532) suggests a robust proportion of variance explained by the model compared to the residual variance.

The unstandardized coefficient for benchmarking ($B = .412$, $p = .852$) indicates a positive association with organizational performance. However, this association is not statistically significant because its p-value (0.852) is well above 0.05. In this model, changes in benchmarking do not substantially affect organizational performance. This finding suggests that the benchmarking practices employed in this context may not effectively drive performance improvements. This is consistent with previous research by Afonina (2015), who questioned the efficacy of benchmarking as a standalone strategy for enhancing performance.

DISCUSSION OF THE FINDINGS

The objective of this article was to determine the effect of benchmarking on the performance of NGOs, using World Vision in Taita Taveta County as a case. This was examined through staff allocation, funding, the presence of a dedicated team, organizational goals and objectives, technology, and partnerships. The findings show that 51 (64.6%) and 22 (27.8%) agreed and strongly agreed, respectively, that World Vision allocates sufficient staff for effective benchmarking initiatives. The findings align with Mahapatro (2021), who highlighted that organizations ensure adequate staffing and recruit the right staff for the right jobs, which leads to maximum productivity and higher performance. Allocating sufficient staff helps promote the optimal utilization of human resources.

Further, 42 (53.2%) agreed that World Vision's funding sources aligned well with its mission and objectives. In agreement, Cardona and Rey (2022) stated that it is important to understand an organization's mission, programs, and long-term goals and, based on these, adopt the most suitable funding model (e.g., individual donors, corporate sponsorships, government grants, or earned income). The findings also indicated that World Vision has a dedicated team for monitoring and evaluation (M&E) of its initiatives. According to Sofyani *et al.* (2020), the M&E team provides the data and evidence needed to make informed decisions, track progress, and ensure accountability. The authors also note that monitoring and evaluation are essential for good governance because they provide feedback on the effectiveness of policies, programs, and services.

Another 41 (51.9%) also agreed that World Vision's technological resources are adequate for current needs. These findings were supported by Mindell and Reynolds (2023), who posited that technologies can save both cost and time. Since machines are faster than humans, certain tasks that may require an incredible amount of manual work and attention to detail can be accomplished more efficiently with the help of technology.

The regression analysis indicates that benchmarking does not have a statistically significant impact on organizational performance, with a p-value of 0.852 in Model 1 and 0.856 in Model 2. This finding suggests that the benchmarking practices employed in this context may not effectively drive performance improvements. The literature supports this notion, as Surya (2023) discusses how organizational culture can enhance performance but often requires alignment with strategic initiatives to be effective.

CONCLUSIONS

First, the article emphasizes the importance of adequate staffing and resource allocation for effective benchmarking initiatives. A significant majority of respondents indicated that World Vision allocates sufficient staff, which is essential for maximizing productivity and achieving organizational goals. This finding highlights the necessity of human resource optimization in enhancing NGO performance. For this objective, the study concludes that the allocation of enough staff leads to program efficiency as the study found that 51(64.6%) stated to agree that allocation of sufficient staff for effective benchmarking initiatives. Networking and collaborative relationships with stakeholders positively contribute to program efficiency. The study also concluded that World Vision had effectively allocated its resources leading to program effectiveness as 46(58.2%) stated that they agreed to the same. On funding, the study found that 45(57%) and 23(29.1%) agreed and strongly agreed that their organization funds are well channeled into operations hence leading to program efficiency.

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