

Strategic planning with a focus on non-profit companies, Fonulibre case

Planeación estratégica con enfoque a empresas sin ánimo de lucro, caso Fonulibre

Planeamento estratégico com foco em empresas sem fins lucrativos, caso Fonulibre

Gustavo Andrés Bejarano Parra¹
Miguel Yamid Luna Castellanos²

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- ¹ Facultad de ingeniería. Universidad Libre. Bogotá, Colombia.
Email: gustav8be@gmail.com, gustavo-a-bejaranop@unilibre.edu.co
ORCID: <https://orcid.org/0000-0002-0140-7553>
CVLAC: 00017665942020311100
- ² Facultad de ingeniería. Universidad Libre. Bogotá, Colombia.
Email: miyalucas@hotmail.com, miguely-lunac@unilibre.edu.co
ORCID: <https://orcid.org/0000-0003-1387-421X>
CVLAC: 00017885142020662025



Abstract

Introduction: This article is the product of the research "Development of a strategic planning system in the employee fund of the Universidad Libre " carried out during 2019 and 2020.

Problem: There is a lack of characterization, distribution of responsibilities, definition of goals, strategies and objectives, definition of times and indicators of compliance of the board of directors.

Objective: The research aims to develop a strategic planning system to ensure the management and control of the fund.

Methodology: A diagnosis was made with the information collected from the observation and interviews conducted with members of the board and the manager to be analyzed and develop the strategic plan based on the methodology of the Balanced Scorecard (BSC).

Results: Lack of organization is linked to the lack of characterization, distribution of responsibilities, definition of goals, strategies, objectives, and compliance indicators of the board of directors generates non-compliance with the duties acquired.

Conclusion: This project seeks to create a new structure on the board of directors that allows to create order in the responsibilities acquired and control the advancement and fulfillment of those responsibilities.

Originality: A new structure is proposed in the employee fund of the Universidad Libre.

Limitations: Despite the approval of the new structure by the members of the board of directors, the model has not yet been validated.

Keywords: Strategic planning, characterization, management indicators, Balanced Scorecard, management.

Resumen

Introducción: El presente artículo es producto de la investigación "desarrollo de un sistema de planeación estratégica en el fondo de empleados de la Universidad Libre" realizada durante 2019 y 2020.

Problema: Es la falta de caracterización, distribución de responsabilidades, definición de metas, estrategias y objetivos, definición de tiempos e indicadores de cumplimiento de la junta directiva.

Objetivo: La investigación tiene como objetivo desarrollar un sistema de planeación estratégica que garantice la gestión y control del fondo.

Metodología: Se realizó un diagnóstico con la información recolectada a partir de la observación y entrevistas realizadas a miembros de la junta directiva y el gerente para posteriormente ser analizada y desarrollar el plan estratégico basándonos en la metodología del cuadro de mando integral (CMI).

Resultados: La falta de organización está ligada a la carencia de caracterización, distribución de responsabilidades, definición de metas, estrategias, objetivos e indicadores de cumplimiento de la junta directiva genera el incumplimiento de los deberes adquiridos.

Conclusión: Con este proyecto se busca crear una nueva estructura en la junta directiva que permita crear orden en las responsabilidades adquiridas y controlar el avance y cumplimiento de dichas responsabilidades.

Originalidad: Se plantea una nueva estructura en el fondo de empleados de la Universidad Libre.

Limitaciones: A pesar de la aprobación de la nueva estructura por parte de los miembros de la junta directiva el modelo aún no ha sido validado.

Palabras clave: Planificación estratégica, caracterización, indicadores de gestión, cuadro de mando integral, gestión.

Resumo

Este artigo é produto da pesquisa “Desenvolvimento de um sistema de planejamento estratégico no fundo de funcionários da Universidade Livre” realizada durante os anos de 2019 e 2020.

Problema: É a falta de caracterização, distribuição de responsabilidades, definição de metas, estratégias e objetivos, definição de prazos e indicadores de compliance do conselho de administração.

Objetivo: A pesquisa visa desenvolver um sistema de planejamento estratégico que garanta a gestão e controle do fundo.

Metodologia: Foi feito um diagnóstico com as informações coletadas a partir da observação e entrevistas com membros do conselho de administração e o gestor para posteriormente ser analisado e desenvolver o plano estratégico baseado na metodologia do balanced scorecard (CMI).

Resultados: A falta de organização está ligada à falta de caracterização, distribuição de responsabilidades, definição de metas, estratégias, objetivos e indicadores de conformidade do conselho de administração, gera o descumprimento dos deveres adquiridos.

Conclusão: Este projeto visa criar uma nova estrutura no conselho de administração que permita ordenar as responsabilidades adquiridas e controlar o andamento e cumprimento das mesmas.

Originalidade: Uma nova estrutura é proposta no fundo de funcionários da Universidade Livre.

Limitações: Apesar da aprovação da nova estrutura pelos membros do conselho de administração, o modelo ainda não foi validado.

Palavras-chave: Planejamento estratégico, caracterização, indicadores de gestão, balanced scorecard, gestão.

1. INTRODUCTION

FONULIBRE is a non-profit, multi-active and limited liability charitable partnership company for social and cultural interest purposes. Its main objective is to promote solidarity, companionship, and savings, as well as to provide credits and provide social services that seek to improve the economic, cultural, and moral conditions of partners.

The current market is very dynamic as consumers are more demanding with their requirements and it is more difficult for organizations to meet their needs, forcing them to innovate their management concept and organizational structures to provide more complete and better-quality services [1] [2] [3] [4] [5]. Each organization requires a framework of action that establishes the traceability of internal and external operations and relates efforts to meet objectives [32]. Therefore, it is important to redesign the current structure of the Universidad Libre Employee Fund by developing a strategic planning system which is based on the Balanced Scorecard Tool (BSC) and will allow it to be a company with great competitive potential [3] [6] [7] [8] [9].

The Balanced Scorecard is a management model that aligns the strategies of the organization with the strategic objectives, allowing for the implementation of

strategies [10] [11]; these objectives can be categorized under the four following perspectives: financial, client, internal and learning [11]. Each objective contains objectives, the list of those responsible and indicators, which quantify the degree of progress and fulfillment of the strategic objectives to achieve the strategies [12].

This method has been used in non-profit projects with the main objective of measuring progress [13] [14] [15], satisfaction and the degree of impact on the community involved through indicators that evaluate the four perspectives already mentioned [16].

Similarly, the Balanced Scorecard represents a methodology of continuous improvement within organizations and can be implemented by any organization that wants to implement strategies; it only needs to be adapted to the mission and vision of the organization [16][17][15][18].

The Universidad Libre Employee Fund is a non-profit organization that seeks to provide a quality service to its partners in compliance with the principles of solidarity, carrying out social integrations, training and other activities that direct the employee fund to be the best in the Universidad Libre. Therefore, based on these requirements, it is necessary to create strategic planning benefiting the fund manager, the secretary, the board of directors and associates based on the methodology of the Balanced Scorecard.

1.1 Literature review

The review of research projects and research articles related to strategic planning, non-profit organizations, business strategies, strategic indicators and the Balanced Scorecard was carried out with the aim of evaluating the research that has been carried out and providing a basis for the development of a strategic plan in companies.

[17] highlights the Balanced Scorecard as a management model that focuses on combining quantitative and qualitative indicators. Each BSC perspective should handle approximately 7 indicators, depending on the type of organization. In [19], the implementation of the BSC is carried out in a Spanish private hospital, where the vision and strategy of the hospital is aligned by indicators that evaluate the growth and performance of the health unit in the four main perspectives of the Balanced Scorecard; also highlighting the use of the financial perspective as a means to achieve the mission of the organization and not as a profit-oriented approach to the organization, as usually proposed in for-profit organizations. [20] emphasizes the positive effect of greater strategic planning on the competitiveness of SME companies, coupled with management skills in the internal factors of companies.

In [21], they denote the importance of evaluating stakeholders in a non-profit organization for the management of organizations. Conducting stakeholder analysis allows you to understand conflicts that organizations can present for further control, so stakeholder needs should be aligned along with management approaches to the organization's proper performance.

For the management of organizations, it is very important for managers to focus on the most important aspects within organizations. For this, it is important to formulate strategies that support decision-making, as Luis E. Quezada, Eduardo A. Reinao, Pedro I. Palominos, Astrid M. Oddershede mention in their article [22], where analysis work is carried out with two tools, the SWOT matrix and the BSC, in an SME company engaged in the marketing of foodstuffs. This research manages to identify the main strengths, weaknesses, opportunities and threats and, based on this information, the strategic objectives were established and aligned with the mission and vision of the company, allowing for the creation of indicators that facilitate the decision-making of managers.

[16] emphasizes that non-governmental or non-profit organizations find it complex to quantify, measure and evaluate their performance; unlike a lucrative organization, where there are indicators that highlight their financial status and productivity on a daily basis. Therefore, the authors praise the use of the Balanced Scorecard (BSC) to carry out proper control and evaluation of progress in social enterprises, ensuring business sustainability and improving competitive advantage.

Pajaro points out that all the elements within the organization must be known to develop a good management model. He explains through his research within the Nueva Granada Military University that the Balanced Scorecard is based on the methodology of continuous improvement, which is subject to changes in the development and implementation process by the organization [17].

In [33], there is talk of the importance of business agility in complex environments, where business flexibility to make changes and adapt to the globalized environment is indispensable for solving problems effectively and quickly. It emphasizes that control structures can affect the agile decision-making process. However, the use of KPIs with a relatively low measurement range allows for data collection to analyze sudden changes in the market and take immediate action.

In [29], the BSC is proposed as a tool to compare twin projects; the activities executed in each project are evaluated by directly comparing their operational performances. In this way, it analyzes the results of each project in a monthly and six-monthly span, allowing for corrective actions to be taken in the execution of both projects to achieve the objective posed. [14] makes use of the Balanced Scorecard in livestock

companies as a guide tool for evaluating a resource such as animals. The BSC allows for a higher return on investment and ensures the implementation of management strategies.

Edwin, Maria and Zuray, in their research [18], indicate that micro-enterprises that do not have planning and management strategies maintain low levels of competitiveness. On the contrary, SMEs that have management and planning strategies in their activities have developed exporting tactics of their products, leading to a level of competitiveness at the international level.

[34] proposes a methodology for understanding the use of performance measures for a non-profit company in Brazil. From the collection of information, tools are created for retrieving information from the characteristics of the performance measurement system. In [35], performance management is proposed as a methodology to positively impact the Netherlands Institute of Mental Health and Addiction, in addition to the implementation of KPIs allowing for the measurement of progress within the organization. Within FONULIBRE, it is proposed to create objectives and strategies aligned with the mission and vision of the organization. These strategies will be complemented with KPIs to measure the progress and performance of the organization.

The design and implementation of the BSC is suitable for small and medium-sized enterprises such as the Universidad Libre Employee Fund, allowing for the creation of objectives aligned with the mission and vision of the company. These objectives will be measured with a set of indicators to analyze the fulfillment of those objectives and provide information necessary for decision-making.

2. MATERIALS AND METHOD

To perform the initial diagnosis of the Universidad Libre Employee Fund, data was collected through interviews with board members, the secretary and the manager. The information provided was organized, analyzed, and prioritized using tools such as the SWOT matrix and the VESTER matrix.

A SWOT matrix is a strategic tool that helps perform an internal and external analysis of the organization; in the internal analysis it seeks to identify weaknesses and strengths, and in the external analysis it seeks to identify what are the threats and opportunities of the organization [23][24][25][26]. The matrix is presented in Figure 1.

	INTERNAL FACTORS		EXTERNAL FACTORS
Strengths	It has a financial order	Opportunities	Few employee funds within the Universidad Libre
	The board of directors is rotating		Any Universidad Libre employee can enter the fund
	Handling little administrative staff		Low interest rates
	Experience in the sector		It has a broad market to cover
	Good percentage of remnants		It has partnerships that benefit the partner
Weaknesses	There is no PQR system	Threats	Not visible on the internet
	There is no website for partners		No advertising on point
	The loan process is delayed		There are no social networks
	There is no assertive communication		Alliance strengthening failure
	There are few responsible for many processes		It's focused on Bogota
Low participation of all partners	Competition		

Figure 1. SWOT Matrix

Source: Own work

Figure 1 shows the weaknesses and strengths analyzed as internal factors according to the methodology of the tool and the opportunities and threats are considered as external factors [22] [26]. Once the main information is organized, the most important fallacious conditions presented by the fund are prioritized. For this purpose, the VESTER matrix [27] [28] was generated; Figure 2 lists the problems available for further evaluation.

Número	Problemática
1	There is no PQR System
2	There is no website
3	The loan process is delayed
4	No assertive communication
5	There are too few individuals responsible for many processes
6	Low participation of all partners
7	Not visible on the internet
8	No advertising on point
9	There are no social networks
10	Alliance strengthening failure
11	It is focused on Bogota
12	Competition

Figure 2. Problem enumeration

Source: Own work

0	1	2	3	4	5	6	7	8	9	10	11	12	ASSETS
1	0	0	0	3	1	3	1	0	0	0	0	2	10
2	3	0	2	3	0	1	3	0	3	2	1	2	20
3	0	0	0	1	0	2	0	0	0	1	0	3	7
4	1	1	3	0	0	3	2	2	2	3	1	3	21
5	0	0	3	1	0	0	2	2	2	3	3	3	19
6	0	1	0	3	1	0	0	0	0	3	1	3	12
7	1	3	3	3	0	3	0	0	3	3	2	3	24
8	0	0	0	3	0	3	0	0	0	3	0	3	12
9	0	1	0	3	2	3	3	0	0	2	3	3	20
10	0	1	0	0	1	3	1	1	0	0	1	2	10
11	0	0	0	1	3	2	0	0	0	2	0	3	11
12	0	0	0	0	0	0	0	0	0	0	0	0	0
LIABILITIES	5	7	11	21	8	23	12	5	10	22	12	30	

Figure 3. ASSETS Matrix
Source: Own work

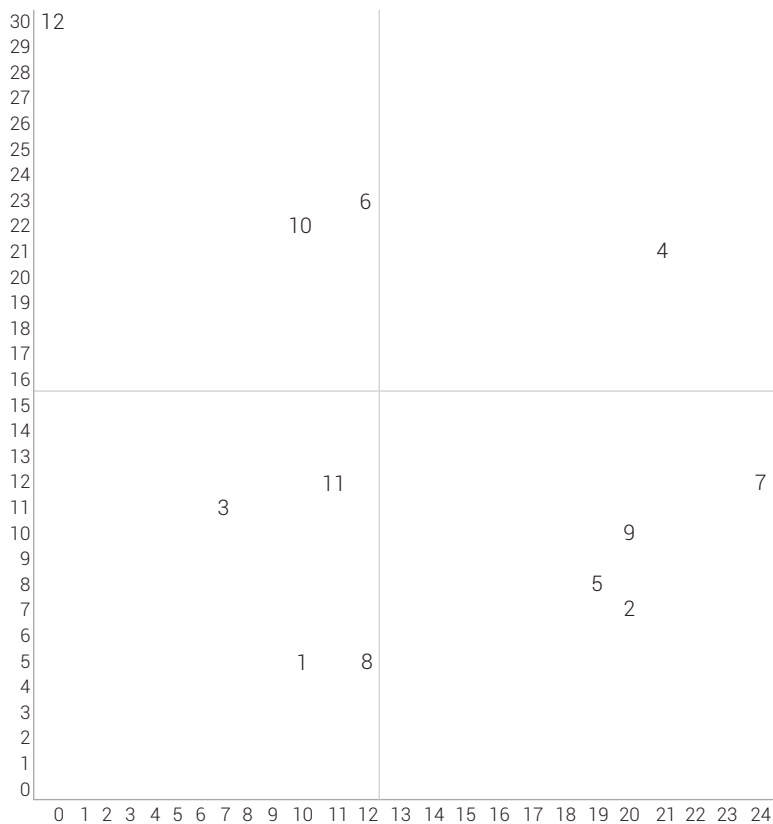


Figure 4. Graphical representation of the Vester matrix
Source: Own work

With the fallacies found from the SWOT matrix, we went on to evaluate the problems that have the greatest influence on the organization. For this purpose, a VESTER matrix was developed. This matrix helps identify the causes and effects of a problematic situation. These causes and effects become quantified with a scale of 0, 1, 2 and 3 where each number represents the following, respectively: it has no cause, has a mild cause, has a medium cause, and has a strong cause, as evidenced in Figure 3. With the quantification of the causes and effects available, the results are plotted on a Cartesian plane, where the most critical and most important problems can be graphically identified.

Finally, they are plotted to show the problems that need to be corrected immediately; we find that there is no website for partners, there are few responsible for many processes, it is not visible on the internet, there are no social networks, Figure 4.

From this analysis, it is proposed to develop a strategic plan with the aim of solving the fallacy found based on the methodology of the Balanced Scorecard.

2. RESULTS

2.1 Characterization of the board of directors

Initially, the positions of board members distributed in five branches were characterized, where they took the name of: marketing leader, communications leader, human talent leader, knowledge leader and financial leader.

Each leader shall have a committee to support him/her with the responsibilities granted; The fund manager will take on the role of control and support of all leaders, evaluating the fulfillment and advancement of the objectives. Figure 5 shows the new structure of the board of directors in the employee fund.

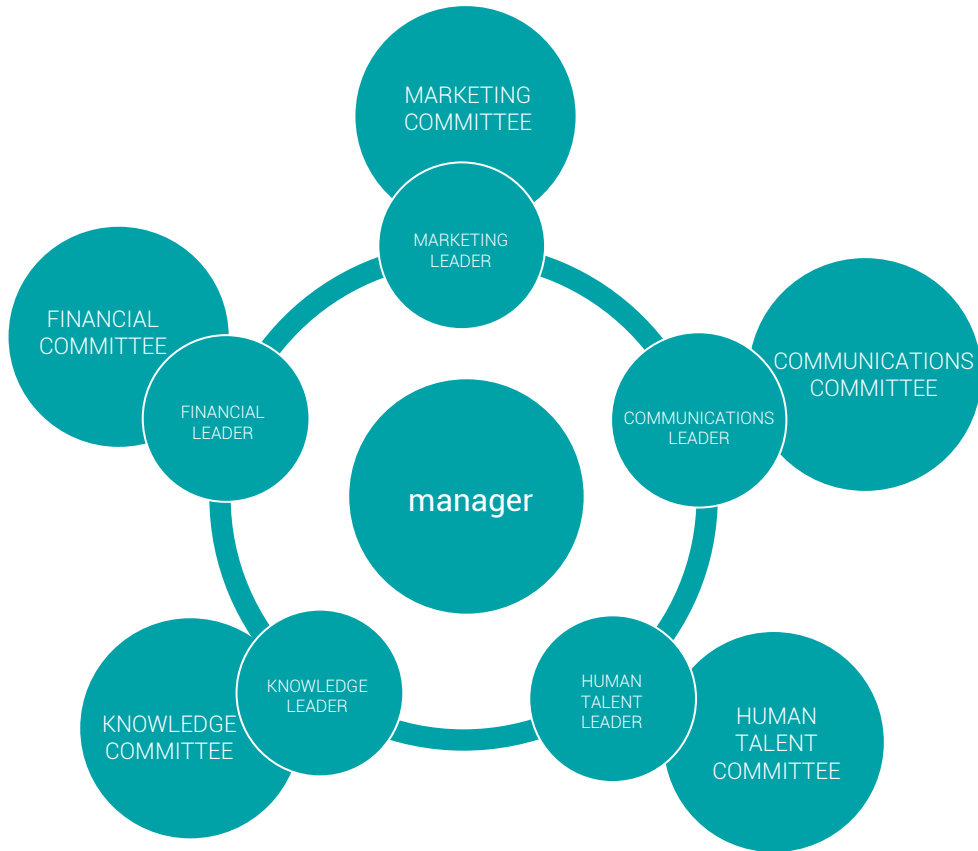


Figure 5. Characterization
Source: Own work

2.3 Strategic planning

For each leader, a management plan was developed based on the four perspectives of the Balanced Scorecard (BSC): client, processes, knowledge and financial [29][30][31].

The marketing leader has a total of six strategic objectives which represent their functions; it must create and follow pontency alliances, implement the NPS, execute FONULIBRE brand positioning strategies, improve the expertise of partners with respect to the fund and create distinctive articles as shown in Figure 6. The communications leader has four strategic objectives under their command which are: to manage the management of tools and communication channels, evaluate the work of the web master, manage the internal information of the fund, such as the minutes, and promote the use of social networks, Figure 7. The financial leader has four objectives: budgeting the proposed projects, following budgets, managing the entry of new resources and

managing the incentives program, Figure 8. The knowledge leader has five objectives: to manage the training plan, to develop an environmental care plan, to support project creation, to manage knowledge transfer in generational relief, and to create strategies to increase partner assistance, Figure 9. Finally, the human talent leader should generate space for growth, increase the attendance of integration partners, improve the organizational climate, promote knowledge, incentivize associates to take place on the board and develop the process of forming the committees, Figure 10.

MARKETING LEADER		
PERSPECTIVE	STRATEGIC OBJECTIVE	INDICATOR
customer	Generating new partnerships by increasing profits for FONULIBRE partners	Number of alliances generated
	Track established partnerships by strengthening the relationship between the company and FONULIBRE	Number of follow-ups carried out
customer	Applying the NPS (Net Promoter Score) internally by improving partners' perspectives on the fund	NPS applied
customer	Positioning FONULIBRE in the market by increasing the number of partners	Percentage increase in associates
customer	Decrease complaints filed towards the bottom by increasing the level of positive outlook	Decrease in complaints received
customer	Create distinctive FONULIBRE items generating membership of partners in the background	Number of items created

Figure 6. Marketing management plan

Source: Own work

COMMUNICATIONS LEADER		
PERSPECTIVE	STRATEGIC OBJECTIVE	INDICATOR
Processes	Manage the management of tools and communication channels by improving the flow of information between partners, board of directors and FONULIBRE	Number of advertising pieces created and published
Processes	Evaluate the work of the Master's website by verifying compliance with the requirements stipulated by the board of directors	Percentage of work evaluated
Knowledge	Manage internal fund information such as minutes by keeping information up to date	Number of minutes drawn up
Processes	Encouraging FONULIBRE social media by disclosing information to partners	Number of newsletters created and disclosed

Figure 7. Communications management plan

Source: Own work

FINANCIAL LEADER		
PERSPECTIVE	STRATEGIC OBJECTIVE	INDICATOR
Processes	Budget each project proposed by the board of directors that requires financial leverage by FONULIBRE showing the economic viability of each	Number of alleged drawn up
	Track approved budgets by controlling the flow of money	Number of follow-ups performed
financial	Managing the entry of new internal and external resources from sponsorships and donations by increasing remnants	Percentage increase in remnants
Processes	Managing an incentives program by motivating partners to participate in FONULIBRE committees	Number of incentives programs

Figure 8. Financial management plan

Source: Own work

KNOWLEDGE LEADER		
PERSPECTIVE	STRATEGIC OBJECTIVE	INDICATOR
knowledge	Manage a training plan by training partners, their families and third parties in general	Managed plans
	Develop an environmental care plan by raising awareness and empowering partners	Plans developed
Processes	Support project creation by improving FONULIBRE processes	Number of projects managed
	Transferring knowledge from one board to another by improving management year after year	Knowledge transfers made
	Increase partner attendance in training by achieving greater participation	Percentage increase in partner attendance

Figure 9. Knowledge management plan

Source: Own work

HUMAN TALENT LEADER		
PERSPECTIVE	STRATEGIC OBJECTIVE	INDICATOR
customer	Generate spaces of recreation and integration between the board of directors and partners managing to improve teamwork	Number of recreation spaces generated
Processes	Increase partner attendance in integrations by achieving greater participation	Percentage increase in attendance level
customer	Improving FONULIBRE's organizational climate by achieving a good working environment	Percentage increase in satisfaction level
knowledge	Encouraging FONULIBRE knowledge by generating an organizational culture	Amount of training conducted
Processes	Encouraging associates to take board positions achieving good generational re-relief	Number of generational relays achieved
	Conduct the process of forming the different committees to support the implementation of the management plan of each board leader	Number of committees formed

Figure 10. Human Talent management plan

Source: Own work

3. DISCUSSION AND CONCLUSIONS

A strategic plan was built that collects the main functions to be performed by each board leader, consisting of the construction of strategic objectives aligned with the mission and vision of the employee fund and the KPIs that help measure the fulfillment of the assigned functions; each objective is closely related to some of the perspectives cited in the Balanced Scorecard methodology. The development of strategic planning allows the employee fund to have order in its activities and assignment of responsibilities. Additionally, it allows the fund manager to monitor and have control over the compliance and progress of the planned actions. In addition to this, each board member will become a leader of a specific area with a committee that will support them to fulfill the tasks entrusted.

The SWOT matrix enabled a diagnosis of internal and external environments by assessing strengths, weaknesses, threats, and opportunities; from the information collected from the organization, the Vester matrix measured the influence of the deficiencies found, with the aim of finding the most important problems and focusing efforts to provide solutions for them.

The Balanced Scorecard helped organize the activities in the four approaches that are essential to the proper functioning of the fund and align the strategies of the organization with the objectives to encourage the growth of the fund, improving the services that the fund provides to its target audience and adding activities that generate value and competitiveness.

The implementation of strategic planning is expected to create order in the structure of FONULIBRE, avoiding inconveniences by lack of support with the manager and non-compliance with activities; a product of the absence of characterization and assignment of responsibilities.

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