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Waste in the Nonprofit Sector in the Context of the 7+1 Muda Method

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Abstract

Aim: The paper aims to identify the manifestations of waste in non-governmental organizations based on the Lean Management philosophy, specifically 7+1 Muda.

Methodology: To realise the research aim the narrative literature review was conducted. The examples of waste occurring in non-profit activities described in the literature were compared with its analogous examples occurring in for-profit activities and public institutions. Waste in non-profit organizations was also classified according to the categories described in the 7+1 Muda method.

Results: The phenomenon of waste can have many forms, and being often hidden or unrecognised, it can negatively affect the activities of an NGO from operational and strategic perspectives. Waste in nonprofit organizations generally stems from structural, operational, and financial inefficiencies. Based on the 7+1 Muda framework, the key characteristics of waste in the non-profit sector may include: overproduction, overprocessing, excessive transportation, excessive inventory, motion waste, waiting time, defects, unused human potential (8th Muda).

Implications and recommendations: this study may serve as a guide for nonprofits to identify and combat inefficiencies, ultimately leading to greater sustainability, improved impact, and better service to beneficiaries. By diagnosing waste within nonprofit activities, organizations can implement strategies

to optimise processes, reduce unnecessary costs, and enhance overall performance. Additionally, the study provides insights into eliminating inefficiencies that drain financial assets and offers a framework for assessing waste in processes, allowing nonprofit leaders to make informed decisions on process improvements, resource distribution, and long-term sustainability.

Originality/value: This article contributes to the discussion about the main causes of waste and its actual impact on non-governmental activities.

Keywords: 7+1 Muda, lean management, non-profit, management, waste

1. Introduction

The waste is embedded in lean management philosophy, which focuses on two important issues: creating value for the customer and eliminating activities that do not bring benefits and value. An attempt to describe this phenomenon was made by Ohno, who believed that fighting waste was a fundamental doctrine of the Toyota Production System and that waste should be identified at every stage of a given process (Ledbetter, 2018). This idea can be illustrated in a very simple way (Figure 1) using a timeline that represents any process starting at the time of placing an order by the customer (the beginning of the line) and ending with the delivery of the product to the customer (end of line). This line, and thus the whole process, should be shortened as much as possible, by eliminating non-value-added wastes and concerning activities that bring significant value from the customer's point of view (Ohno, 1988).

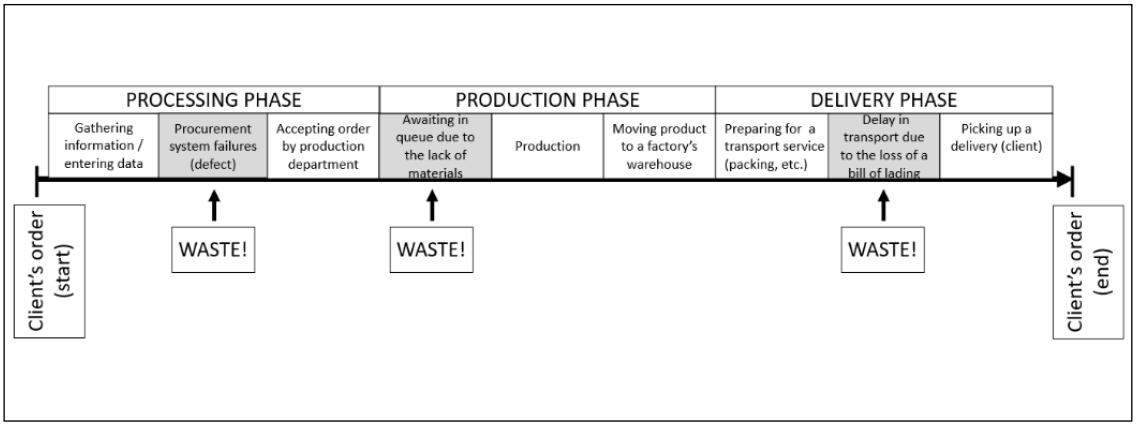

Fig. 1. Examples of waste occurring in a hypothetical delivery process

Source: own elaboration based on (Ohno, 1988; Ledbetter, 2018).

It should be noted that Lean Management (LM) practices in non-profit activities, particularly using the 7+1 Muda method to identify various forms of waste, are not widespread in the literature (Mogotsi & Saruchera, 2023). Although some publications describe various forms of waste in non-profit organizations, there is limited empirical evidence on how nonprofits can fully implement and benefit from Lean Management (Glover et al., 2014). Another research gap concerns the application of LM tools (e.g. 7+1 Muda) to non-governmental organizations (Caldera et al., 2017). The authors of this study were also unable to identify any definitions of waste, specifically in the context of nonprofit organizations.

The phenomenon of waste – usually unconscious and unintentional, although in some cases an accepted norm (Fabrizio & Tapping, 2006) – occurs in every organization regardless of its business profile, size, or management style. It should be noted that it is completely impossible to eliminate (Womack & Jones, 2010), but it can be limited, and measures should be taken to prevent its formation. An analysis of organizations in terms of the occurrence of waste can, therefore, be particularly important in the case of organizations struggling with the problem of limited resources or those that

experience various types of crises. Examples of such organizations include voluntary work and managing limited resources, often in adverse conditions.

The paper aims to identify the manifestations of waste in non-governmental organizations based on the Lean Management philosophy, specifically 7+1 Muda. The following research questions were formulated:

1. How can waste in nonprofits be conceptualised?
2. Which premises characterise waste in nonprofits in general?
3. Which characteristics of waste can be observed in non-profit organizations?

Based on the narrative literature review, an attempt was made to answer these questions and adapt eight categories of waste from the for-profit sector to the non-profit sector. It also compares examples of waste occurring in three types of entities: for-profit organizations, public organizations (e.g. hospitals, public institutions), and non-profit organizations.

2. Waste and Its Categories

In the simplest terms, waste can be understood as a set of activities that limit an organization's development by extending the time of any process or are the cause of additional costs (Womack & Jones, 2010). In brief, waste is any activity that does not create value (Ohno, 1988). This issue began to be intensively analysed scientifically in the twentieth century regarding the impact on economic activity and competitive advantage. Even before Japanese engineer Taiichi Ohno formulated the main assumptions of the Toyota Production System (TPS) and undertook to define the problem of waste (Fujimoto & Shimokawa, 2009; Ohno, 1988), already at the beginning of the twentieth century Ford Motor Company had recognised that any material that does not become part of the finished product is waste and carried out the so-called ‘waste walks’ at its plant in Detroit (Levinson, 2014). Taylor and Gilbreth also attempted to analyse the movements and activities performed by employees to increase their work efficiency as much as possible (Roser, 2015). However, it was Ohno who, in the second half of the twentieth century, clearly defined seven types of waste that became one of the foundations of the Lean Management philosophy (Ohno, 1988).

It should be emphasised that all manifestations of waste are unfavourable phenomena that affect the organization's functioning (Ledbetter, 2018). Ignored, they can easily become a ‘silent killer’ in the long term, destroying the organization from within through a permanent increase in costs or lowering the motivation of employees through the excessive workload. All forms of waste, whose sources can be many and whose list is not and probably will never be closed (Burka, 2012), are the opposite of the lean philosophy, which focuses on creating and delivering value that is relevant from the customer's point of view (Virtue et al., 2013).

Ohno identified three aspects of an organization's activities: (1) actions that contribute to creating value for which the customer is willing to pay; (2) actions that are necessary for the creation of a product or service for which the customer is willing to pay; and (3) all other activities that are unnecessary, resulting in depletion of organizational resources, and, most importantly, not generating value relevant to the customer. Ohno referred to these unnecessary actions as waste (*muda*) and identified its seven categories: (1) overproduction, (2) overprocessing, (3) waiting, (4) transportation, (5) inventory, (6) motion and (7) defects (Ohno, 1988).

The 7+1 Muda method, due to its universality and simplicity, can be used to diagnose the sources of harmful phenomena occurring in non-governmental organizations. Awareness of their occurrence can significantly facilitate the implementation of countermeasures in the form of other tools for continuous improvement or reorganization of processes occurring in a non-profit organization. What is important is that the 7+1 Muda method can thus contribute to ‘sealing’ the organization and thus prevent the loss of valuable resources – financial, material, and human.

It is worth noting that in the 80s, the eighth *muda* was introduced, which previously had not been identified by Ohno: wasted or unused employee potential. This type of waste results from increasing awareness of the role of employees (Liker, 2014), who are undoubtedly the most valuable resource of modern organizations and whose potential is often underappreciated.

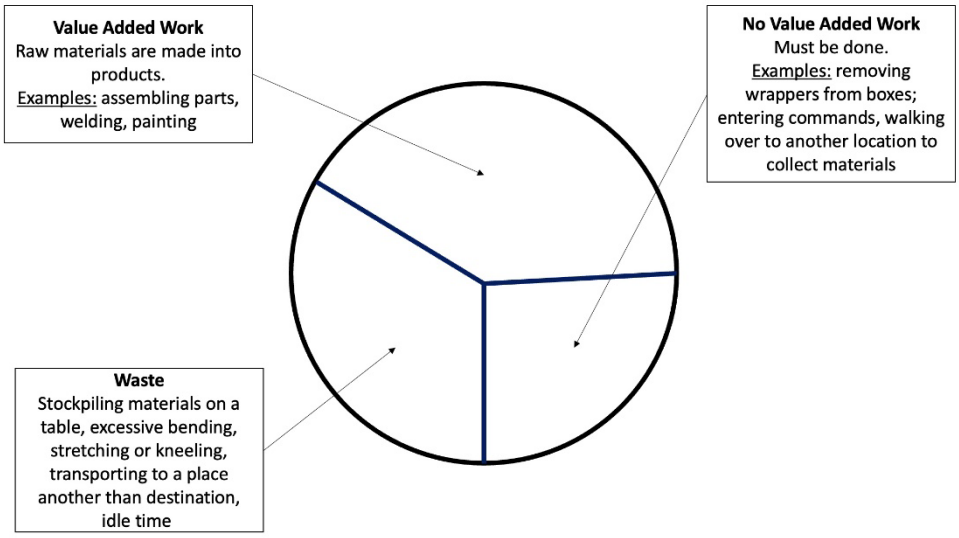

Fig. 2. Value-added work, non-value-added work and waste examples in an exemplary process

Source: own elaboration based on (Ledbetter, 2018; Ohno, 1988).

Ohno greatly updated and streamlined Ford's experience, creating a system focused on eliminating waste. All his efforts were subordinated to this goal (Ohno, 1988), and the results of life experiences and observations (e.g. the functioning of American supermarkets) contributed to the definition of waste (Japanese *muda*) that affect, with no exception, every organization. Moreover, waste, especially when uncontrolled or ignored, can also be a root of organizational management issues and a source of poor-quality products or services (Hines & Rich, 1997). Ohno and his close collaborator and friend, Shigeo Shingo, asserted categorically that understanding waste and its elimination should become any organization's primary strategic objective. Furthermore, they emphasised that this phenomenon must be addressed rigorously and without compromise (Ohno, 1988).

Potential consequences of waste are shown in the example of for-profit organizations (FPOs) in Table 1.

Table 1. Categories and possible consequences of waste that may possibly occur in an organization

Waste (Muda)	Consequences
Overproduction	Overproduction leads to hiding other wastes; it may lead to excess storage (documents and materials)
Overprocessing	Production cost increases due to the features that the customer did not order and is not willing to pay for
Excessive transport	The result is a waste of time and space due to the poor site design, work, too large distances between machines, wasting employee time, effort and increasing costs; it can lead to material/product deterioration, spoilage, and loss
Excessive inventory	Cost increase: unnecessary inventory tends to increase lead time, preventing rapid identification of problems and increasing space, thereby discouraging communication
Motion	Motion waste can lead to delay in providing services, reducing production time, and significantly affects the health and life hazards resulting from the process
Defects	Expensive corrections and additional costs (time, energy, money)
Waiting	Time wastage, increase of production costs, reduced profit, production slows down
Wasted employee potential	Lacking motivation, employees start looking for another job

Source: own elaboration based on (Ramkrishna et al, 2021; Zychowicz, 2019; Ledbetter, 2018; Lisiecka & Burka, 2015; Golińska-Dawson et al., 2015; Grudowski & Leseure, 2013; Radnor et al., 2006; Liker, 2005; Ohno, 1988).

3. 7+1 Muda – from For-profit Organizations to the Non-profit Sector

Some authors claim that the processes occurring in both profit and non-profit organizations tend to be similar. It is worth noting that the method of management is based on similar, if not identical, principles (Rifai, 2018) (see Table 2), for example striving to minimise waste by reducing unnecessary operations, saving energy, and eliminating duplicate activities (Shafiq & Soratana, 2019). Glover, Poopunsri, and Hurley pointed out that improving productivity, efficiency, and service quality have become necessary for nonprofits (Glover et al., 2014) and the business sector.

Contact with the business environment allows non-profit organizations to improve operations, quality, and cost reduction, as well as optimize logistic processes and communication, and develop innovative practices (Moshtari & Vanpoucke, 2021). This enables them to solve social problems more effectively, distribute donor support more efficiently, and minimise waste (Taysir & Taysir, 2012), which is why non-profit organizations might adopt well-functioning and effective methods from the for-profit sector.

Table 2. Examples of similarities in processes occurring in for-profit and nonprofit sectors

Process / Function	For-profit sector (FPO)	Non-profit sector (NGO)
Finance Management	Invoicing, payments, bookkeeping, finance statements (P&L, balance sheet), tax declaration, financial control	Invoicing, payments, bookkeeping, finance statements (P&L, balance sheet)
HR / Talent Management	Employment, training, benefits, payroll	Employment, volunteer work, training, benefits, payroll
Logistics	Procurement, inventory management, transport, deliveries, quality issues	Procurement, inventory management, transport, quality issues
Marketing	Promotion, PR, social media, marketing campaigns	Promotion, PR, social media, marketing campaigns
Fundraising / Financing	EU funds, investors, financial programs, income from sales or services	Local government funds, EU Funds, CSR projects, donors, nonprofit investors, income from sales or services
Production	Large–scale manufacturing (e.g. automotive)	Small-scale manufacturing (e.g. souvenirs, healthy food production, decorations)

Source: own elaboration.

In non-profit activities, waste can be particularly acute. These organizations often face the problem of financing their activities (Klaus & Jędraszko, 2011) and limited resources, often focusing on 'extinguishing fires' instead of improving activities (Pieńkowski, 2016). This situation is also facilitated by structures based mainly on volunteer work, rotation, low salaries, or dependence on service and goods providers, who often provide services pro bono (Pieńkowski, 2016). In addition, bearing in mind the increase in costs, limited budgets, and increasing requirements of customers/beneficiaries (Glover et al., 2014), the recognition of the problem of waste may precede actions aimed at 'sealing' the organization.

The 7+1 Muda method can significantly facilitate the classification of various types of waste occurring in the activities of non-profit entities. Additionally, there are many examples of successful incorporation of the 7+1 Muda method by non-profit organizations to diagnose the problem of waste and to improve many operational issues. Glover, Poopunsri and Hurley observed that implementing methods such as the 7+1 Muda at the Greater Bank of Boston led to a 66% reduction in transportation process distances and significantly improved customer satisfaction (Glover et al., 2014). Gupta, Sharma and Sunder identified a link between the identification of waste (7+1 Muda) and the reduction of time and costs in services (Gupta et al., 2016). Cheng and Chang, in turn, noted that the elimination of waste from processes at the Assistive Devices Service Center (NGO) led to a significant improvement in workplace ergonomics, enhanced safety, and a reduction in costs and customer returns (Cheng & Chang, 2012).

If the processes occurring in different types of organizations are similar (see Table 3), then it can be assumed that it is likely that e.g. unnecessary overproduction of a large number of paper documents occurring in the for-profit sector may also occur in the administrative work of non-profit entities and public institutions, and the forms of this waste will be identical.

Table 3 presents examples of types of waste that may occur in non-profit activities and their categories. Analogous examples of waste occurring in public institutions and for-profit entities were used to compare and demonstrate the similarities.

Table 3. Comparison of waste types occurring in for-profit, non-profit, and public administration

Waste Category	For-profit	Non-profit	Public Administration
Overproduction	• Preparing unnecessary reports • Manufacturing a product before it is needed by customer	• Unnecessary production of paper documents • Manufacturing handmade products for sale in advance	• Printing too many paper documents instead of creating online documents • Performing unnecessary diagnostic procedures (hospital)
Overprocessing	• Processing more than required wherein a simple approach is possible • Use of non-ergonomic tools	• Centralised decision making that requires too many steps • Preparing the same document in both paper and digital form	• Unnecessarily prolonged meetings • Too far-reaching control (requirement too many approvals or acceptances)
Transport	• Excessive movement of people, information, or products • Excessive exploitation of means of transport	• Excessive movement of people, information, or materials • Excessive exploitation of means of transport	• Excessive movement of people, information, or documents • Excessive exploitation of means of transport
Inventory	• Incorrect inventory • Excessive level of stored product\s	• Inaccurate storage of relief materials • Keeping too many documents in one place	• Excess stock in storerooms that is not being used • Patients/clients waiting to be discharged
Motion	• Movement of people that does not add value • Unavailability of equipment needed at the required place may result in the excess movement of employees	• Movement of people that does not add value • Unavailability of equipment needed at the required place may result in the excess movement of employees	• Movement of people that does not add value • Unavailability of equipment needed at the required place may result in the excess movement of employees
Waiting	• Machine waiting on an input because previous process is not producing fast enough • Working with badly designed IT systems	• Waiting for acceptance of documents • Lack of trained staff, broken IT equipment, inefficient planning	• Waiting for patients, prescriptions, and medicines • Waiting for acceptance of documents
Defects	• Mistakes, errors, rework, 'unwholesome' raw materials, bad manufacturing operations, faulty equipment, human errors • Frequent errors in paperwork	• Frequent errors in paperwork • Faulty equipment	• Frequent errors in paperwork • Faulty equipment
Wasted human potential	• Not using the minds of the employees • Not asking employees for opinion and what they can contribute	• Not using the minds of the employees • Not asking employees for opinion and what they can contribute	• Not using the minds of the employees • Not asking employees for opinion and what they can contribute

Source: own elaboration.

As was already mentioned, waste may manifest itself in many forms. As noted by Caldera, it may be a time-wasting activity, monetary waste, human skills waste, and even environmental waste (Caldera et al., 2017). The examples may be multiplied by many configurations and situations. Note that waste strongly affects quality, which is the foundation of a contemporary service approach. Recognising that a systematic assault on waste is also a systematic assault on factors underlying poor quality (Hines & Rich, 1997), one can resolve many managerial problems by defining, identifying, and banishing wasteful activities. The awareness of the existence of waste and its causes in non-governmental

organizations forms the foundation for the continuous improvement and the elimination of factors limiting the potential of the non-profit sector. However, through the 7+1 Muda method it becomes possible to diagnose processes in real-time, directly contributing to improved work conditions, better cost management, improved quality in all aspects, and safety.

4. Conclusions

The aim of the paper was to identify the manifestations of waste in non-governmental organizations based on the Lean Management philosophy, and was realized through answering the following research questions:

1. How can waste in nonprofits be conceptualised?

It can be observed that the phenomenon of waste can have many forms, and being often hidden or unrecognised, it can negatively affect the activities of an NGO from operational and strategic perspectives. The consequences of this situation can destabilise the organization in financial, organizational, and social aspects, contributing directly or indirectly – in the worst scenario – to its collapse. Unidentified cause-and-effect relationships may resemble a triggering mechanism based on the principle that *one wrong step leads to the next wrong step,* causing the accumulation of many negative phenomena over which control may be difficult or even impossible in some cases.

2. Which premises characterise waste in nonprofits in general?

Waste in nonprofit organizations generally stems from structural, operational, and financial inefficiencies. The key aspects underlying waste in this sector include:

a) Limited financial resources and funding constraints – nonprofits often operate with restricted budgets, leading to inefficient resource allocation, excessive cost-cutting measures, and reliance on short-term solutions rather than long-term sustainability.
b) Administrative complexity and bureaucracy – excessive paperwork, redundant approval processes, and inefficient decision-making structures slow down operations, leading to delays and mismanagement of resources.
c) Human Resource challenges – strong reliance on volunteers and frequent staff turnover contribute to inefficiencies, skill underutilisation, and inconsistent service quality.
d) Ineffective resource allocation – mismanagement of time, funds, and materials, often due to poor planning, lack of data-driven decision-making, and an overemphasis on securing funding rather than optimising operations.
e) Lack of performance measurement and process optimisation – lack of standardised efficiency metrics (e.g. KPIs), insufficient monitoring of operational effectiveness, and failure to implement continuous improvement strategies.
f) Dependency on external stakeholders – relying on donors, governmental bodies, or corporate sponsors often results in operational constraints, shifting priorities and resource inefficiencies dictated by funding conditions rather than organizational needs.
g) Communication and coordination deficiencies – fragmented information flow between stakeholders, inefficient stakeholder collaboration, and misalignment of objectives contribute to operational bottlenecks and service delivery delays.

These structural inefficiencies can lead to wasted resources, reduced impact, and organizational instability, making efficiency-oriented management crucial for nonprofit sustainability.

3. Which characteristics of waste can be observed in non-profit organizations?

Waste in non-profit organizations manifests itself in various ways, often due to inefficient resource allocation, administrative redundancies, and structural limitations. Based on the **7+1 Muda** framework, the key characteristics of waste in the non-profit sector may include:

1. Overproduction – unnecessary creation of documents, reports, or promotional materials that exceed actual needs, leading to resource misallocation.
2. Overprocessing – excessively complex administrative procedures, redundant approvals, and bureaucratic inefficiencies that delay decision-making and service delivery.
3. Excessive transportation – unnecessary movement of materials, paperwork, or personnel due to poorly designed processes, increasing time and cost inefficiencies.
4. Excessive inventory – stockpiling of unused goods, surplus materials, or excessive administrative records that occupy space and tie up financial resources.
5. Motion waste – inefficient work layouts or poorly designed workflows that force employees and volunteers to perform unnecessary movements, reducing productivity.
6. Waiting time – delays in funding allocation, project approvals, decision-making, or service provision, slowing down organizational responsiveness.
7. Defects – errors in documentation, service execution, or project management that require corrections, leading to wasted effort and financial losses.
8. Unused human potential (the 8th Muda) – failure to utilise full capabilities of employees and volunteers, lack of empowerment, and insufficient involvement in decision-making processes.

These inefficiencies are exacerbated by limited financial resources, high dependency on external funding, and volunteer-based operations, making waste reduction crucial for the long-term sustainability of non-profit organizations. Implementing Lean Management principles can mitigate these inefficiencies and improve the operations of non-profit entities.

This article contributes to the discussion about the main causes of waste and its actual impact on non-governmental activities. Regarding research limitations, despite the possible similarities between the waste occurring in different types of organizations, the presented examples are just a few of many possible. Waste within the eight categories can have many forms and varying degrees of severity. However, it is important to define them properly and precisely, which is the purpose of using the 7+1 Muda method. This article presents only a small fragment of the very complex problem, focusing only on its most relevant aspects and examples. In addition, little detailed information was found about the technical aspects and organizational challenges associated with adapting the 7+1 Muda method from for-profit organizations to the third sector entities.

When considering research directions, it would be important to identify the scale and direct and indirect sources of waste in non-governmental activities, as well as describe the possible consequences of waste for NGOs in operational and strategic terms. In both cases, a profound analysis of case studies and quantitative and qualitative research are necessary to explain this phenomenon.

As for practical implications, this study may serve as a guide for nonprofits to identify and combat inefficiencies, ultimately leading to greater sustainability, improved impact, and better service to beneficiaries. By diagnosing waste within nonprofit activities, organizations can implement strategies to optimise processes, reduce unnecessary costs, and enhance overall performance. Additionally, the study provides insights into eliminating inefficiencies that drain financial assets and offers a framework for assessing waste in processes, allowing nonprofit leaders to make informed decisions on process improvements, resource distribution, and long-term sustainability.

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Marnotrawstwo w sektorze non-profit w kontekście METODY 7+1 Mud

Streszczenie

Cel: Celem artykułu jest zdefiniowanie głównych kategorii oraz przykładów marnotrawstwa występującego w działalności pozarządowej przy użyciu metody 7+1 Muda wykorzystywanej w *lean management*.

Metodyka: Aby zrealizować cel badawczy, przeprowadzono narracyjny przegląd literatury. Przykłady marnotrawstwa występującego w działalności organizacji non-profit opisane w literaturze zostały porównane z ich analogicznymi odpowiednikami w organizacjach nastawionych na zysk oraz instytucjach publicznych. Marnotrawstwo w organizacjach non-profit zostało także sklasyfikowane zgodnie z kategoriami opisanymi w metodzie 7+1 Muda.

Wyniki: Zjawisko marnotrawstwa może przyjmować wiele form i często ukryte lub nierozpoznane może negatywnie wpływać na działalność organizacji pozarządowych w perspektywie zarówno operacyjnej, jak i strategicznej. Marnotrawstwo w organizacjach non-profit wynika zazwyczaj z nieefektywności strukturalnych, operacyjnych i finansowych. Na podstawie ram 7+1 Muda kluczowe przejawy marnotrawstwa w sektorze non-profit mogą obejmować: nadprodukcję, nadmierne przetwarzanie, zbędny transport, nadmierne zapasy, zbędny ruch, czas oczekiwania, błędy oraz niewykorzystany potencjał ludzki (8 Muda).

Implikacje i rekomendacje: Niniejsze opracowanie może stanowić przewodnik dla organizacji non-profit w zakresie identyfikowania i eliminowania nieefektywności, co w efekcie może prowadzić do większej trwałości organizacyjnej, lepszego oddziaływania oraz poprawy jakości świadczonych usług na rzecz beneficjentów. Diagnoza marnotrawstwa w działalności organizacji pozarządowych umożliwia wdrożenie strategii optymalizacji procesów, redukcji zbędnych kosztów oraz poprawy ogólnej efektywności. Ponadto artykuł dostarcza wskazówek dotyczących eliminacji nieefektywności obciążających zasoby finansowe oraz przedstawia ramy oceny marnotrawstwa w procesach, umożliwiając liderom sektora non-profit podejmowanie świadomych decyzji w zakresie usprawnienia działań, alokacji zasobów i budowania długoterminowej trwałości.

Oryginalność/wartość: Artykuł stanowi wkład w dyskusję na temat głównych przyczyn marnotrawstwa oraz jego rzeczywistego wpływu na działalność organizacji pozarządowych.

Słowa kluczowe: 7+1 Muda, *lean management*, organizacje non-profit, zarządzanie, marnotrawstwo