

Measuring Sustainability Performance in Non-profit Organizations in the Kingdom of Saudi Arabia

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Abstract

Measuring the sustainability performance of non-profit organizations has become critical based on the requirements and programs of the Sustainable Development Goals and Saudi Arabia Vision 2030. Hence, there is an increasing need to measure the sustainability performance of non-profit organizations in the Kingdom of Saudi Arabia to ensure their sustainability. This paper aims to identify successful practices for measuring sustainability performance in non-profit organizations. Through analyzing previous studies and conducting a semi-structured interview with experts in non-profit organizations in the Kingdom of Saudi Arabia then analyzed expert opinions. The interview was conducted with seven experts in various regions of the Kingdom whose expertise is shaped by sustainability, performance, and institutional excellence in the non-profit sector. As a result, the researcher found that previous research focused on evaluating performance sustainability in for-profit organizations, with relatively few studies conducted in nonprofit organizations. By analyzing the content of the interviews of experts in non-profit organizations, the researcher concluded that the six sustainability performance measures, which are economic performance, social performance, environmental performance, technical performance, operations performance, and governance performance, based on the size and activity of the organization in a balanced ratio between the measures, will contribute to sustain the performance of the non-profit organization. The study provides consulting practitioners, leaders, ministries, and academics in nonprofit organizations with a complete overview of the impact of using sustainability performance metrics for nonprofit organizations, with a proposal to measure other performance metrics such as value performance, innovation performance, and leadership performance.

Keywords: Sustainability, Sustainability Performance, Measuring Sustainable Performance, Economic Performance, Environmental and Social Performance, Governance, Technology Performance, Operations Performance, Non-Profit Organizations.

Introduction

There is a growing demand in Saudi Arabia's Vision 2030 to measure the sustainability performance of non-profit organizations and activate their role in achieving sustainable development goals. As a result, this paper aims to present the most important performance measures to ensure sustainability, provide a comprehensive review of the literature and identify effective methods for evaluating the sustainability performance of non-profit organizations in the Kingdom of Saudi Arabia based on previous studies in various organizations and from the viewpoint of experts in non-profit organizations. In the following subsection, we overview the definition of sustainability performance and the work associated with it in a nonprofit organization.

Sustainable Performance

Researchers have different views on the definition of sustainability performance. Jones and Mucha (2014b) summarized that sustainability assessment reports and Global Reporting Initiative (GRI) frameworks improve the accountability and performance of organizations in all important areas of concern, including social, environmental, industrial, and economic performance categories, while ISO applications facilitate the shift to a new era of enhanced nonprofit performance and accountability worldwide.

On the other hand, McGeough (2017) refers to a set of high standards that non-profit organizations must maintain, such as (focus, reputation, integrity, governance, and disclosure to gain the trust of stakeholders).

However, Banihashemi et al (2019) identified that organizations measure sustainability performance environmental, economic, and social performance to make decisions that will extend product life and achieve several sustainable development goals.

Urquía-Grande et al (2021) consider that sustainability performance measures in organizations are a set of frameworks that help various stakeholders evaluate a non-profit or non-profit organization project, analyzing perspectives, value-added activities, expected results, and goals. Public and private.

In this research, sustainability performance is defined as extending the life of non-profit organizations through optimal investment for their goals through six metrics, which are economic, environmental, social, technical, operations, and governance performance, to achieve more value for NPO.

Sustainable Performance in a Nonprofit Organization

Nonprofit organizations need to adopt sustainability practices more quickly, even though sustainability assessment and reporting can improve the accountability and performance of organizations in all areas of concern, including the often-overlooked categories of social and environmental performance (Jones & Mucha, 2014b). Consensus on how to conceptually define and measure the performance of nonprofit organizations remains elusive for researchers (Boateng et al., 2016).

Although the 2000s focused on improving NPO governance (Ab Samad et al., 2023), performance measurement systems (PMS) in non-profit organizations (NPOs) are more complex than those in for-profit organizations. Researchers have spent the past few decades focusing primarily on the sustainability of for-profit companies. Despite increasing sector-specific sensitivity, more research is needed on the sustainability of non-profit organizations (Ceptureanu et al., 2017). It is worth noting that non-profit organizations have a mission- and

social-value-oriented orientation and consider organizational efficiency, viability, and social impact (Treinta et al., 2020).

However, ongoing financial support is fundamental to the sustainability of nonprofits, and this is only possible if trust is built and donors are convinced that their financial support translates into impact on the intended benefits (Nair et al., 2023).

Sustainability performance (SP) refers to a company's economic, environmental, and social performance (Zimek et al., 2017). Therefore, SP should be integrated into companies seeking to enhance their role in driving sustainable development worldwide while improving their competitive advantage (Morioka & de Carvalho, 2016). Returning to the requirements of Saudi Vision 2030 for the non-profit sector, the National Center for Non-Profit Sector Development in the Kingdom of Saudi Arabia implemented the governance of non-profit organizations to ensure that civil associations adhere to the requirements (Saudi Vision 2030, 2018). Although some studies showed that using financial and non-financial performance measures was positively related to the effectiveness of nonprofit organizations (Aboramadan et al., 2021; Boateng et al., 2016; Agarwal et al., 2022).

However, the finding needs to be more general, especially in the nonprofit sector, as the researcher found many different tools and practices to measure performance sustainability in nonprofit organizations. For example, volunteerism, balanced scorecards, performance measures for social, environmental, and proactive social perspectives, social innovation, management practices, strategic human resources, artificial intelligence, organizational learning, HR-focused supply chain performance, and non-profit focus. Operations.

They added to this (Agarwal et al., 2022; Alhamd et al., n.d.; by Amal Alnamrouti 1, n.d.; Sebastian Ion Ceptureanu 1, n.d.; do Adro et al (2021); Hashemi et al (2022) accounting standards. Clear marketing, non-profit organizations cooperating to build capacity in the event of a financial shortfall in resource allocation, multimedia resources, number of donors, management effectiveness, efficiency, customer satisfaction, achieving goals and performance indicators, communication, trust, and engagement with stakeholders.

The Researchers Trenta et al (2020); Vukovic et al (2015) also indicate a framework for designing performance measurement systems (PMS) in non-profit organizations and Public Administration 2020. Perceptions of sustainability in Romanian non-profit organizations through an exploratory study using success factor analysis.

On the other hand, there is a growing need for a standardized approach to sustainability reporting to help overcome the shortcomings of voluntary initiatives (Colmont et al., 2022). Despite the diversity of practices used to set the direction of sustainability in nonprofit organizations, they have not yet been adopted as a universal practice for sustainability performance. Aboramadan et al (2021) recommended looking for clearly defined performance metrics by which you can record advanced achievements.

The remaining parts of the paper are organized below. Similar and related works are presented in Section 2. The methodology is conducted in Section 3. Section 4 provides a dissection of the results. The conclusion of the paper is presented in Section 5.

Related Work in Sustainable Performance

The empirical review indicated that there are a number of metrics used by previous researchers to evaluate or measure the sustainability of performance in organizations. Table 1 summarizes the performance measures or attributes used by the previous researchers as follows

NO.	Author (s)	Economic performance	Environmental performance			Social performance		Other		
		Economic performance (As general)	Environmental performance (As)	Environmentally friendly solutions	Internal influence occurring within the organization, and that of external influence	Social performance (As general)	Customer integration	Technological performance	Governance	Operational
1	Iwu et al., (2015)	√	√			√				
2	Morioka et al., (2016)		√			√				
3	Morrison, (2016)				√					
4	Alsawafi et al., (2019)	√	√			√				
5	(Saqib et al., (2021)	√	√			√				
6	Eskandari et al., (2022)			√						
7	Fulzele et al., (2022)	√	√			√		√		√
8	Kafetzop et al., (2022)	√	√			√				
9	Russo et al., (2022)		√				√		√	
10	Sin et al., (2022)	√	√			√				
11	Nair et al., (2023)	√	√			√				

Table 1
Performance Measures or Attributes

After analyzing and studying the literature, it was found to emphasize the importance of sustaining economic, environmental, and social performance (Ab Samad et al., 2023; Alsawafi et al., 2019; Eskandari et al., 2022; Gelhard & von Delft, 2016; Kafetzopoulos & Gotzamani, 2022; Kinnunen et al., 2022; Morioka & de Carvalho, 2016; Nair et al., 2023; Saqib & Zhang, 2021; Sin et al., 2022).

In addition to the technological, operational, and governance performance and sustainability of the organizational structure while keeping pace with the technical and rapid requirements of the times (Fulzele & Shankar, 2022; Russo et al., 2022).

The Kingdom of Saudi Arabia has kept pace with the trend towards achieving global standards for business development in all governmental, private, and non-profit sectors. Along with economic development goals and determinants of economic, environmental, and social success (Vision Report) through several qualitative initiatives that contribute to sustainable performance and achieve sustainable development goals.

Russo et al (2022) emphasize that the concept of governance and supportive policies are a fundamental pillar of sustainable economic performance, besides environmental and social performance, as in the studies (Alsawafi et al., 2019; Eskandari et al., 2022; Fulzele & Shankar, 2022; Iwu et al., 2015; Kafetzopoulos & Gotzamani, 2022; Saqib & Zhang, 2021; Sin et al., 2022).

Eskandari et al (2022) believe that we must focus on environmentally friendly solutions to ensure the sustainability of environmental performance. Focus on operations and internal influence occurring within the organization, and that of external influence (Morrison, 2016). It is worth mentioning that none of the previous studies ignore the importance and role of social performance in the sustainability of organizations.

Although Morioka & de Carvalho (2016) focused on the importance of environmental performance. As a determinant of supreme success, many of the publications it examined discuss the three fundamental aspects of sustainability (Beyond environmental performance, encompassing economic and social performance).

On the other hand, the literature on social performance still presents opportunities for research, including life cycle thinking and stakeholder participation as key elements of company sustainability. Furthermore, the framework he proposed incorporates a number of business components within the framework of sustainable development. To serve as a concentration for searching for chances to advance corporate strategic activity. His theoretical framework has the benefit of incorporating sustainability as a principle to direct decisions. This often proves efficient because sustainability integration has no constraints to incorporating societal or environmental aspects into a business, as in preceding attempts. Instead, the framework extends beyond TBL and includes life cycle thinking and stakeholder engagement as key elements of corporate sustainability. Furthermore, the suggested framework combines several business components with sustainable development, providing a focal point for opportunities to enhance strategic initiatives of businesses.

Taking sustainable capacity together with lean production into consideration can offer the following benefits: lower environmental waste and pollution, better energy, and resource management, better working conditions, and economic performance. To this end, Eskandari et al (2022) initially determined the suitable sub-indicators of lean production and the three primary facets of sustainability (social, economic, and environmental) in light of the opinions of experts and previous work. In light of this, he relied on expert opinions to evaluate sub-indicators in the previous works. Then, He chose many of these sub-indicators that were appropriate for assessing the drug company. Then, to assess the significance of each sub-indicator, the best and worst methods were applied.

Consequently, this comprehensive framework can offer more effective tools to improve pharmaceutical company performance. When tiny building firms consistently promote environmentally friendly options and increase their expenditures for environmental

operations and marketing, superior performance results will be achieved (Kinnunen et al., 2022).

In the absence of an empirically and theoretically validated framework to highlight the interactions between TM, driving, and sustainable performance, and considering the moderating function of environmental dynamics (Kafetzopoulos & Gotzamani, 2022) in his study. Builds a framework that comprises the social, environmental, and economic aspects of the performance of the company and addresses whether companies must adopt specific.

leadership styles and brand management practices to improve and drive all three performance-related factors at once.

Fulzele & Shankar (2022) describe guide managers and decision-makers trying to integrate sustainability. It assesses the positive and negative impacts of sustainability practices on the economic company, operational, social, environmental, and technological performance in its shipping operations. It proposes a new integrated approach combining IFN and the GTMA method to specify priorities for sustainability practices.

Russo et al (2022) aim to deeply understand the impact of social media on the sustainable performance of organizations using social and governance (ESG) factors, environmental, essentially. This paper posits a causal relationship between social media usage and the sustainability performance of the profiles of an organization (i.e., Twitter). The results demonstrate the usage of Twitter profiles as a tool by ESG-oriented companies to achieve an increased level of legitimacy instead of managing related performance and sustainability strategy.

Thus, social media contributes more to building a CSR identity than managing the analytical aspects of sustainability performance. Interestingly, it is helpful to comprehend the variables for companies that influence their sustainability performance, even if it is equally crucial to pinpoint the resources, they can use to impact their pursuit of financial variables, sustainability. The analysis showed that sustainability performance is a sophisticated and complex outcome derived from the influences exerted by certain drivers, such as social media.

Throughout their life cycle, these drivers have an impact on sustainability performance, and as a result, their influence on the sustainability performance of companies grows. In addition, the findings verified that company sustainability performance correlates favorably with size and financial strength. However, the economic sector that the enterprises are a part of may impact these outcomes. The different possibilities for chatting with stakeholders over social media (in our case, tweets, quotes, likes, retweets, replies) must be clearly and appropriately managed to influence sustainable performance.

On the other hand, the results of Sin et al (2022) indicate that applying total quality management practices is necessary to help achieve superior sustainable performance in the Malaysian hotel industry, specifically in terms of social aspects, environmental, and economic. However, during his research, he pointed out limitations that may affect scaling up results. The first limitation relates to measuring sustainable performance. Based on his view, sustainable performance is difficult to measure because it requires long-term performance reports. To solve this problem, the elements of the topic related to sustainable performance must be evaluated in proportion to the change in concert during the last two years or more.

Iwu et al (2015) researched the Determinants of Sustainability and Organizational Effectiveness in Non-Profit Organizations. His case study explores the criteria for

organizational effectiveness in non-profit organizations (NPOs) to ascertain how the sustainability components fit within the criteria. This study detailed a case study of non-profit organizations (NPOs) to determine how sustainability elements are included in the criteria.

To accomplish this, his research used the research questions: “What criteria do non-profit organizations use to evaluate their effectiveness?” “How is sustainability? An integral part of the effectiveness of non-profit organizations? The research design was interpretive, leveraging focus group interviews to gather information. In particular, two focus group interviews were conducted with senior management of a nonprofit, revealing that financial and nonfinancial criteria were equally essential to the effectiveness of the nonprofit. This result is in line with previous research, even though not with the early assumption of the study that nonprofit efficiency was based further on nonfinancial than financial criteria.

For this, his research showed that the effectiveness of nonprofits must be seen from two angles: “full fulfilment of their mandate” and “ability to manage business ventures to cover costs.” It also demonstrates that the capability to cover charges and implement the mandate must be completed sustainably (sustainability is seen as being in harmony with the political, natural, and social environments). Focus group members believe that client satisfaction is a vast component of nonprofit efficacy since it targets mission accomplishment and creates the social environment necessary to attain sustainability and reputation.

Additionally, sustainability appears as intertwined with efficiency, taking into account group member replies using the criterion – “ability to attract volunteers”. Interviewees demanded that volunteers, donors, and non-profit organizations have become rare, creating a growing awareness of the need for self-reliance and sustainability. In addition, it assesses efficacy as it may indicate that the organization is fulfilling its objectives and drawing in volunteers and funders. Criteria, for example, attracting and retaining talented staff and maintaining quality management, were viewed as an affirmation of the ability of the nonprofit to survive and achieve its mission in an internally attractive manner. Innovation and the quality of the facility were also emphasized as severe factors in attaining sustainability and effectiveness.

Focus group members believe nonprofits must innovate and adapt according to environmental changes. They suggested that an efficient non-profit organization must have innovation and creativity to help change natural and volatile social, political, and economic circumstances. The increased demand for the services of non-profit organizations as they expand, or at least retain their customer base, indicates their effectiveness.

Moreover, effectiveness is also demonstrated by the number of customer complaints and the time it takes to perform the required services. Internally, the nonprofit will enhance its facilities and internal technology investments to support mission fulfilment. Finally, legal adherence is essential to a nonprofit's sustainability and maintaining its operating license. At the same time, the marketing cost of nonprofits also indicates their effectiveness.

In conclusion, given the need for more empirical research on the sustainability performance of NPOs. As a result of the limited experimental studies on successful sustainable performance in non-profit organizations, the researcher conducted personal interviews with a group of experts in the non-profit sector, including leaders and consultants, to extract sustainability measures in non-profit organizations that can be achieved, applied and taken into account in this research, based on standards which summarized in Table 1 as the core sustainability performance attributes of organizations.

Accordingly, the determinants of sustainability success and the most appropriate measure for the sustainable performance of non-profit organizations will be confirmed by surveying the opinions of experts from non-profit organizations.

Methodology

Research Approach Instrument

Semi-structured interviews are more effective than other types of interviews for qualitative research because they allow in-depth information and evidence to be obtained from the interviewees while keeping in mind the focus of the study. It will also give researchers flexibility and adaptability to stay on track compared to an unstructured interview (Ruslin et al., 2022).

The format of the in-depth interviews with participants was semi-structured with a list of questions asked, and open-ended questions were used to obtain more information from the participants. These open-ended questions allowed the researcher a certain degree of freedom to focus on the depth of the issue. Regarding all comments through the interviews, the researcher preferred to collect them by conducting the interview face-to-face.

In addition, audio and video communication provides advantages for social signals from the person being interviewed, such as voice, intonation, body language, etc., Moreover, the answers of the interviewee will be more spontaneous without lengthy explanations (Raymond, 2006; Rosenthal, 2016). The interview was also recorded after obtaining permission.

Analysis tools - Content analysis/nvivo

Defining sustainable performance is difficult to define and measure, especially in the non-profit sector, because it depends on the circumstances and needs of the target group and stakeholders. Therefore, to analyze the content of this objective qualitative research, a purposive sample is taken to determine complete and accurate answers to the research questions. An overall content analysis is performed, and a coding scheme is developed through repeated and close reading to identify important concepts and conceptual analysis (Nunkoo, 2018).

For this purpose, the researcher obtained the experts' permission, recorded the interview, then analyzed the interview content and sorted the data, quotes, and conclusions.

Methodology of respondents or participants

The researcher conducted an in-depth interview with a group of experts in non-profit organizations in the main regions of the Kingdom of Saudi Arabia (Jeddah, Riyadh, and the Eastern Province). The experts were selected based on their field of expertise in non-profit organizations and the number of years of experience, according to Table 2.

The results of the answers of experts regarding the appropriate sustainable performance measures to ensure the sustainability of non-profit organizations are summarized in Table 3.

Table 2

List of Participant of the in-depth interviews

NO	Name	current position	Experience	Background
E1	Dr.J.M.Mahdi, JED	Quality and institutional excellence consultant	15 years	Ph.D. General curricula Certified evaluator and arbitrator for the National Nonprofit Sector Excellence Awards Qualified and certified
E2	Ms.F.A.Ahmed, JED	CEO of the Shaqaqia Association *	24 years	Managing programs for women and girls in social and development non-profit organizations -Certified trainer in community development from ESCWA -International Quality Auditor ISO 2009, Erika -Certified Quality Consultant (Taiba University), Malaysia -Certified trainer in the Sphere project for disaster and crisis response. -Certified Project Professional (CPM) certificate.
E3	Mr. Abdullah Farhan Al-Fayad Mr.A.F.AL-fayad, RUH	- Undersecretary of the Northern Border Emirate for Development Affairs	20 years in the non-profit sector	Area of expertise Leading several non-profit organizations from 2004 until now Chairman of the Excellence in Charitable Work Award 2019-2022 -Secretary General of the Private Institutional Excellence Foundation 2021 until now
E4	Mr. Besheit Almatrafi, JED	Sustainability and	20 years of Experience in Non-	Non-profit Management: Executive Manager

			institutional excellence consultant	profit Sector	Sustainability: Expert and Assessor Institutional Excellence: Practitioner and Assessor
E5	Dr.A.S. DMM	Al-Fawzan,	C.E.O of Majdouie Foundation	Al- 25 years of experience in Non- profit Sector	Management of non-profit organizations Grants management for non-profit organizations Leading the governance department of a non-profit organization Endowments and donations management
E6	Mr.M.M.Almousa,DMM	CEO ABDELRAHMAN SALEH AL RAJHI & FAMILY FOUNDATION		23 years of experience in NPO	- Fellowship in non-profit work from the Arab- European Foundation of the University of Granada, Spain - Professor in many academies and non-profit sector development programs - Member of the Private Institutions Council Member of the Non-Profit Sector Committee at the National Competitiveness Center. Member of the Executive Committee of the Community Fund at the Ministry of Human Resources.
E7	Mr.M.A. Al-Radi, JED	Non-profit sector development "strategy and excellence		24 years of experience	Business development consultant for non-profit organizations Executive Director of Al- Mawaddah Association Active memberships so far Vice Chairman of the Sustainable Development Board, Alimony Fund Committee, Ministry of Justice, Riyadh Secretary General of the Qalam Endowment for

Education, Kingdom of Saudi Arabia

Member of the Board of Directors of the Science Foundation, Dar Al-Hekma University, Jeddah

Member of the Board of Directors of the Endowments University in Prince Muqrin, Medina

Member of the Executive Committee of the Shifa Endowment in Medina

Member of the Board of Directors of Charitable Work and Abdul Latif Jameel Foundation, Mecca and Jeddah

Table 3

Performance measures or attributes by experts

Experts	Economic performance (As general)	Environmental performance			Social performance		Other performance					
		Environmental performance (As general)	Environmentally friendly solutions	Internal influence occurring within the organization, and that of	Social performance (As general)	Customer integration	Technological performance	Governance	Operational	Leadership	Enovation	Ethical performance
E1	√	√			√		√	√	√	√		
E2	√	√			√		√	√				
E3	√	√			√		√	√	√	√		
E4	√	√			√		√	√	√		√	
E5	√	√			√		√	√	√			
E6	√	√			√		√	√	√			√
E7	√	√			√		√	√	√			

Results Discussion

After analyzing the results and statements of experts, it was found that they have a good balance of knowledge, through which they proved that to ensure the sustainability of

non-profit organizations, their sustainability performance must be measured. Despite this, the criteria upon which sustainability performance is measured have varied. However, they all agreed to use economic, social, environmental, technical, operational, and governance performance measures, and some of them added the importance of measuring leadership performance and innovative performance. These standards included conclusions and facts explaining how to measure performance.

a. First, measure economic performance

All experts stated that Economic performance ensures business continuity in non-profit organizations and is the backbone of continuity. It must be part of the performance measures of sustainability and continuity in non-profit organizations.

Inevitably, any organization must develop long- and short-term strategic plans to ensure sustainability and financial solvency, as continuous and sustainable financial support ensures that financial resources are not exposed to the threat of faltering. Thus, the continuity of programs, services, and products. Provided by a non-profit organization E1, E2.

Likewise, E3 explained that it is possible to secure huge contracts from the government in the government support program. These contracts were not a coincidence but rather the result of intense and deep work on the sustainability of the economic performance of the organization, which ensures a strong opportunity for government contracts.

In addition, E4 pointed out that global internal self-reliance in the non-profit sector depends largely on donations, and these donations are exposed to economic shocks or economic recession to which society is exposed. Therefore, it is necessary to develop financial solutions to preserve these resources, whether donor donations, government donations, or other investments, such as investment in various aspects, especially investment in endowments.

As E7 said, unfortunately, the economic aspect is always viewed as the aspect of revenues and expenses. How do we achieve financial sustainability by covering costs in products and services of programs and projects?. However, the economic aspect in non-profit organizations is more profound than that, as a large part of it focuses on the sustainability of spending, and this, in my view, is much more important because if there is sustainability and development of revenues or sustainability of investments, or financial sustainability through development of investments, or outcome of assets Real estate and cash investment, and if there is no sustainability in the efficiency of spending, there will be a defect in the sustainability system. Also, the global sustainability model, in particular, cannot be applied literally to non-profit sector organizations because its standards are not proportionate to the context of their work. However, there must be multiple paths, not limited to financial sustainability only but also the sustainability of mental image. The sustainability of institutional excellence and the sustainability of the work environment all of which are criteria for measuring economic performance. On the other hand, E5 explained that the measurement method differs slightly from the private and government sectors, and non-profit organizations do not address the mistakes of the private sector but rather integrate with it.

For example, economic performance in the non-profit health sector differs from that of the for-profit private sector because it means not only measuring financial profitability. Also, there are unseen economic goals that influence and may extend, for example, to the family and its surroundings and the contribution of the recovered individual to raising financial

performance and increasing domestic product. There is difficulty in measuring it based on the nature of the activity, program, or project itself. It turns out that there are three conditions for sustainable projects. The primary condition is that it represents an existing social problem, does not affect the environment, and preserves the dignity of future generations. This means dealing with it economically in different ways.

However, E6 stressed that with Vision 2030 of the Kingdom, measuring economic performance has become an essential focus, derived from calling it non-profit, which obliges organizations to link and measure the financial aspect. As a result, measuring economic sustainability is a very important aspect and pillar of the continuity, sustainability, survival, and prosperity of non-profit organizations.

b. Second, Measuring social performance.

E3 said, "Non-profit sector organizations care about civil society and must be concerned with measuring social performance." This explains that when measuring the social

performance of the organization. The concept of work must be distinct, distinct, and sustainable to meet their needs and exceed their expectations. At the same time, the services and products that are supposed to be manufactured by non-profit sector institutions depend on studying the needs of society. This precise connection with social control in society will ensure the happiness of its members and their loyalty to this product if it meets their needs.

E4 said, "The organization's role does not stop at the sustainability of its work, but rather sustainability in society and the sustainable impact it leaves in it." Social sustainability is linked, first and foremost, to humans specifically. It includes respect for human diversity regarding training and development, and all that underpins the organizational structure and human resources management in non-profit organizations.

They are interested in these societal contributions, and training and support services are implemented through occupational safety and preventive maintenance. To preserve human security. The second issue is health sustainability, which relates to social sustainability through health promotion and prevention.

For example, nonprofit health organizations provide health care, treatment, supplies, and medications. We may treat diabetics, blood pressure, and heart patients, which is beneficial. However, the deeper in sustainability is that we explore potential diseases or people in the segments of society who are likely to get diabetes and who might get it: high blood pressure or heart disease. Hence, we stand on the side of prevention, representing the depth of sustainability, a genuine, collective, integrated sustainability.

This social sustainability focuses on human health, skills, or psychological health, or building and respecting one's personality, respecting diversity, and respecting diversity in gender, nationality, and special needs. This means it belongs to the social sustainability framework within the 17 Sustainable Development Goals. For example, Goal 3 of the Sustainable Development Goals discusses good health. Also, there is a goal about education, and they also educate about respect, diversity, and empowering women as key sectors of society. All this falls under social sustainability.

He also referred to the two modern terms in non-profit organizations (pastoral and development), meaning that non-profit sector organizations must be transformed from care to development. He explained the tools to measure this. For example, the pastoral association is the one that will provide, for example, food baskets or monthly assistance to families, and

this is what is required. The non-profit organization with a sustainable impact is the one that opens its doors and educates the children of these needy families so that they obtain an income sufficient for them to dispense with this monthly aid or food baskets through education, training, and education.

We can create awareness for the poor to take care of their families with a regular income, which has a long-term impact. This social security is concerned with enabling community members to be active and sustainable.

Saudis Vision 2030 is the royal of the non-profit organization contributing to maximizing the domestic of the Kingdom of Saudi Arabia products by 5%. Through investment, employment empowerment, and community development, the doors to volunteer work will be opened so that the number of volunteers reaches one million and, thus, financial and societal sustainability.

It can be measured by counting the volunteer hours associated with the individual you taught and contributed to unleashing their skills. His abilities, and therefore, he can benefit from this training to raise his standard of living and work, thus achieving a higher income and

development for his family and community. He relies on himself in self-training for self-learning.

On the other hand, E1 expressed that social performance is linked to the ability of the organization to market and advertise. In addition, its ability to attract the community and keep them with it, how it can draw a mental image of it in front of the public general Society, and how it serves and cares for them. However, E6 believes balance and proportionality are essential in measuring sustainability performance in general and social sustainability in particular. It is necessary to focus.

As a result, the researcher in this research sees the necessity of measuring social performance to ensure performance sustainability in non-profit sector organizations.

c. Third, Measuring the environmental performance

The experts confirmed their opinion on measuring the environmental performance of the sustainability of non-profit organizations. E1 and E3 expressed that the ecosystem is one of the tools for the continuity of non-profit organizations linked to the ecosystem. A profit or non-profit organization is in the middle of the ocean in the middle of a community. Its internal community is the outer shell of the larger community around you. Organizations cannot be separated from their small internal community, from the external community of similar organizations surrounding them, nor from the community of all organizations in the Kingdom of Saudi Arabia, as well as the global or regional community. For this reason, the ecosystem, the environmental indicators that follow it, and the interaction with the environment must be measured. To ensure that this organization continues interacting with environmental data and maintains a positive relationship with the environment and society.

Likewise, all the programs of the organization, activities, practices, and operations must be based on what the community wants and what the environment wants and link to the mission of the organization, vision, goals, and goals of community members. To ensure that we achieve the environmental goals that are greater than the goals of the vision of the Kingdom of Saudi Arabia taken from global plans called the Sustainable Development Goals. This connection between goals is considered a measure for achieving sustainable environmental performance.

Therefore, it does not make sense for non-profit organizations that exist to serve and develop the community to have practices that violate environmental integrity. Undoubtedly, it must be one of the basics of the culture of an organization, whether it is responsible for its direct activity or not directly responsible for it. It adopts sustainable environmental performance practices and environmental preservation practices with the simplest things, such as recycling paper, plastic, and waste, and technical transformation. Nonprofit organizations are the first to maintain environmental sustainability practices.

On the other hand, E4 linked the ecosystem measure to corporate social responsibility. Non-profit organizations can provide programs, projects, and products that focus on preserving the environment. For example, a non-profit organization whose activity is health and treatment for patients must take care of recycling waste needles, plastic, and medical tools to preserve the environment. In contrast, Ali stressed that maintaining and sustaining the environment is the role of all profit and non-profit organizations and that what is happening is focusing responsibility on non-profit organizations. To address the mistakes of profit organizations is unacceptable. For example, it is not the mission of the non-profit organizations that green areas are preserved alone, while the private sector pollutes them through factories and their waste.

In summary, as E6 and E7 says, balance and proportionality in measuring environmental performance is a must and is part of the journey and mission of non-profit organizations.

d. Fourth, Measuring technical performance

In measuring technical performance, all experts agree unanimously on the necessity of keeping up with technology in this era in everything.

However, measuring technical performance must be determined according to the size of an organization, the degree of its need, and the activity it provides E2, E7. Despite this, we must work to the minimum required, at least E5, to reduce effort and time, create improvement and change quickly, and the speed and quality of transferring knowledge and service and delivering it to the beneficiary E2.

E4 added that anticipating the technical future and paying attention to it in the strategic plan is a measure of the sustainability of performance in non-profit organizations, such as the Internet of Things, artificial intelligence, the Internet of Phoenix, big data, and the Internet. Non-profit organizations must internalize these technical practices in their institutions, or they will find themselves left behind.

Therefore, it is sustainable for us to think about developing innovations in the field of technology for non-profit organizations and linking them to the social and economic aspects. They contribute to the economic aspect by reducing costs and even investment. If one of the non-profit organizations excels in the technical aspect and launches technical systems, other associations will come and request purchases. This aspect is an economic investment and contributes to economic and social sustainability. It will develop the skills and capabilities of employees and thus accelerate the process of achievement, which leads to a level of sustainable performance. As for the environmental aspect, with the presence of technology, paper and ink have been dispensed with innovation in technical alternatives and optimal use of the environment. In doing so, we contributed to achieving spending efficiency.

Ultimately, technical maturity and measuring it are based on and unnecessary if they address a problem and are not problems E6. The success of measuring technical performance accompanies all performance measures regardless of their differences (Moussa) depending on the size of the non-profit organization E7.

e. Five, The Performance of Operations

All experts agree that operational performance metrics are necessary for work to be done properly.

E1 said that the European Foundation's standards can be used to measure the performance of operations or the standards of excellence awards, as they are considered accurate standards and save the organization time and effort to achieve results. E3 emphasized that measuring operations is the first main basis for success, quality of performance, or quality in the organization. Knowledge transfer, movement, and development within an organization occur through processes. "Processes are the main basis for circulating knowledge within organizations." He explained this by saying that the work of organization is an idea. This idea can be implemented through a set of procedures called the process.

On the other hand, E4 looked at operations at two levels (efficiency and effectiveness). He said, "We focus on the quality of operations, both at the strategic and executive levels". He also pointed out that one of the elements of evaluation.

In organizational excellence models, these are called enablers so that processes can support sustainable performance, measured by the right time, cost, and high quality, so I achieve quality and cost efficiency. He stressed the importance of measuring operations, sustaining performance, and achieving goals effectively and efficiently. cost efficiency. He stressed the importance of measuring operations, sustaining performance, and achieving goals effectively and efficiently.

From another point of view, Ali says that flexibility in measuring the performance of operations is a must and links it to the economic performance indicator.

In conclusion, the journey to sustaining good performance within the organization is through measuring performance indicators for the quality and efficiency of operations according to the size of the non-profit organization (Mohammed).

f. Sixth, Measuring governance performance

Measuring governance performance in non-profit organizations means "measuring integrity, financial transparency, and sound procedures." Measuring governance performance is essential, and one of its most prominent tools is measuring financial governance and the soundness of its procedures in a non-profit organization so I can precisely determine the responsibilities and powers of its responsibilities. Also, their connection to what so that you do not have any defect, even if it is based on donations or endowments. Hence, any organization has administrative factors that achieve success and sustainability, including measuring governance in money and procedures E1.

The Ministry of Human Resources and Social Development and the National Center for Non-Profit Sector Development have imposed on all non-profit organizations to measure governance through several standards.

While E2 believes that governance results from the previous five performance measures, she noted that supporters and major donors are asked about the degree of governance before granting. In addition, the body supervising the non-profit organization

requires it to place the degree of governance on the website. She considers this a form of transparency.

E3 pointed out that governance is one of the main tributaries of the excellence of organizations. It focuses on three main axes: commitment, transparency, disclosure, and financial sustainability, and it guarantees the sound performance of organizations.

Indeed, governance helps the success and sustainability of economic performance and helps ensure the soundness of operations. Its quality, as well as the ability to benefit the final beneficiary in non-profit organizations rightly. To achieve goals, results, and impact of these non-profit organizations to their true beneficiaries, all of which include governance with a very high guarantee.

He also confirmed (by saying), "Governance has become the body of management and sustainability" and is considered an important measure in supporting performance. Transparency is an integral part of this. The sustainability tone speaks of integrity and compliance with financial soundness in its practices. To the extent that he has succeeded, the sustainability reports issued by some institutions express transparency because they reveal their financial numbers and their achieved targets compared to the targets. Transparency is an integral part of the tone of sustainability.

From another point of view, E5 says, "Governance, at a minimum, serves the supervisory authorities in controlling terrorist operations and money laundering. Wisdom" is very important, at least at the minimum. He explained that the nature of flexibility and ease in non-profit organizations works in times of crisis and combines all contradictions with crowds. The most important feature is flexibility, feeling, and speed of movement. Emphasis must be placed on ensuring that strict governance standards do not lose the goal of non-profit organizations. They operate with at least a minimum level of governance.

Finally, E2, E5, E6, and E7 suggested amending the governance standards set by the state and linking them to the size of the organization (the number of annual revenues and the number of employees), which increases the confidence of supporters. Governance was created to regulate the relationship, reduce waste, and sustain institutional excellence, which contributes to the continued existence of the non-profit organization and the sustainability of its performance.

In addition to the previous six performance measures, E1 and E3 added the "Leadership Commitment Performance" measure. They expressed the importance of "good leadership and its commitment to achieving the previous performance measures will positively affect the success of all measures and thus the sustainability of the performance of the non-profit organization." E1, while recommending E3, stressed the importance of measuring the performance of board members and the CEO, as until now, there is no one to measure their performance.

E4 added that the "innovation performance" measure is recommended to be considered, which contributes to sustainability, whether in operations or innovation in products and services. "This expresses a new addition to the sustainability approach."

On the other hand, E6 added measuring moral performance (Ethical performance). It defined it as managing human talents, distinguished people, and competencies, motivating employees, and addressing the challenges they face to facilitate work. This measurement will contribute to the success of the sustainability of the non-profit organization.

Conclusion

This paper attempts to present the most significant performance measures to ensure sustainability by thoroughly reviewing the literature and identifying effective methods for assessing the sustainability performance of non-profit organizations in the Kingdom of Saudi Arabia from the perspective of experts. Considering the previously discussed and after reviewing the findings of prior research and expert opinions, the researchers in this study will adopt the six agreed-upon performance measures using the measurement standards referred to by experts in non-profit organizations. These measurements are social performance, performance operations, environmental performance, technical performance, economic performance, and governance performance.

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