

Performance Measurement Models in Saudi Arabian Charities

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Abstract: This paper aims to identify and evaluate the Performance Measurement Models (PMMs) that are employed within the charity sector, and the alternative PMMs that might aid the evaluation of these organizations in Saudi Arabia. The research reviews PMMs in various sectors and investigates the approaches that Saudi charity organizations conduct their performance evaluation. The important findings that have emerged by utilizing a quantitative approach, questionnaires and the discussion of results highlight important insights to the Saudi charities practices of measuring performance. The study proposes a framework to carry out the measuring and evaluation of a charity performance in a holistic approach with flexible features that could suite different kind of organizations. The researcher recommends intensive and professional development of non-profit management to improve performance management and measurement. Moreover, charities must revise their PMMs to achieve excellent practices and learn from international and national successful experiences. Finally, charities should encourage research in various scientific fields to contribute to their development.

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1. Introduction

The Performance Measurement (PM) has been critically studied by many researchers from various perspectives, although, the focus was on the performance management and measurement studies in the non-profit field. For instance, **Larsson and Kinnunen (2008)** defined PM as monitoring of objectives' achievement in terms of the efficiency and effectiveness; **Moullin (2007)** linked good performance evaluation with the good organizational management and the value that is delivered to its stakeholders.

Consequently, the robust development in the entire discipline of PM has led to creating numerous PMMs which have been investigated and applied to various contexts. However, the effectiveness of these models is determined by identifying their objectives and key indicators (**Meng & Minogue, 2011**), then implementing them (**Bourne et al., 2000**).

A detailed description of the Saudi charities revealed an overview of the important indicators, instructions, regulations and measures that these charities should apply to carry out their duties in general and assess their performance; for example, the **Organizational and Instructional Manual of Charities (OIMCs' models) (2009)** offered by the MSA has many purposes: to improve, develop and standardize charitable organizations. This guidance aims to facilitate the official supervision and monitoring of charities.

Notably, **Iffhad's (2010) & Al-Turkistani's (2010)** studies proposed Classification Models to generally evaluate the charities characteristics and status to classify them with the purpose of supporting the development and improvement of charities and enhance their transparency and credibility. However, there is some disagreement about some goals and standards of this model and the author's justification of selected indicators.

Another key study was **Al-Dakhil's (2010)** study that proposed accountability standards for guiding the charities to achieve a high level of effectiveness and measuring the benefits of their services.

In general, the studies that investigated Saudi charity demonstrated that there are a number of deficiencies in PM practice and its related management and thus they propose recommendations to potentially overcome them. The most frequent reason that hinders measuring performance effectively is the insufficient information system (**Al-Mebirik, 2003**); inadequate professional system (**Iffhad, 2010**); deficiency of financial and accounting systems, as well, the shortage of skillful workforce (**Al-Obeidi, 2010**) and the absence of guidance of sequence reference and performance functions (**Al-Enzi, 2010**); the lack of trust and confidence standards in Saudi charities (**Al-Ghareeb & Al-Oud, 2010**).

The studies that investigated PM in Saudi charity sphere. The review reveals that the studies of charities mainly aimed to develop and improve charities and

formulate an institutional approach to carry out the charitable work. In addition, the outcomes of the research showed that Saudi charities have a crucial deficiency; they do not have adequate management practice, particularly measuring performance. Although the financial assessment is sufficiently accomplished, the accounting and control system needs to be developed and integrated with non-financial measurements.

Furthermore, many PMMs such as Accountability, EFQM Excellence Model, ISO versions and BSC are proposed as applicable and adequate PM or even with suitable modifications these assessments might assist a charity to develop and devise its PMM.

2. Methodology

This research relied on the deductive and inductive approaches, as well, quantitative and qualitative strategies the mixed methods are used to collect the data which includes the literature sources as secondary data, in addition to the self-administrated questionnaire as an instrument chosen for quantitative data collection. In addition, semi-structured interviews are used to generate qualitative data. Furthermore, the SPSS and NVivo applications employed to analyze data.

The researcher chose the cluster sample for the quantitative part of the research. The population, for which the sampling frame was drawn from, was the entire number of charities in KSA that are registered with the MSA: the demographic characteristics and basic information of charities were obtained from the database of MSA. The selected charities were classified as social services charities by the Agency of Social Development.

Therefore, the total number of the population was (648) charities by 16 July 2014, according to the publication of An Abbreviated Report Of Names, Regions, and Addresses Of Charities (2014), these charities were distributed over 13 regions, the researcher used the cluster sampling strategy by utilizing the official administering classification of charities population that nationally categorized by the MSA which is "natural" clusters that divided the charities population to 13 clusters, then by using the Probability Proportionate to Size (PPS) technique in Table (1) which **Blackstone (2012)** stressed that it is designated as each cluster is given a chance of selection based on its size, it also indicates that larger clusters giving a greater probability of selection and smaller clusters a lower probability.

Table (1) PPS Sample Technique

N	Region	Charity Number	PPS
1	Riyadh Region	118	0.182
2	Makkah Region	127	0.196
3	Al Madinah Region	49	0.076
4	Al Qassim Region	61	0.094
5	The Eastern Region	68	0.105
6	Asir Region	67	0.103
7	Tabuk Region	24	0.037
8	Hail Region	48	0.074
9	Northern Borders Region	13	0.020
10	Jazan Region	28	0.043
11	Najran Region	11	0.017
12	Al Baha Region	22	0.034
13	Al Jouf Region	12	0.019
	Total	648	

Consequently, all individuals' charities within the sampling frame of Makkah Regions were chosen for the survey. These large and diverse set of charities consisted of (127) charities within various types and specialties and included almost all categories of charities. In addition to these sample elements, the charities had characteristics similar to the total pool of Saudi charities. Furthermore, the questionnaires targeted the managers of the chosen charities because

one of their key duties are measuring and evaluating their charities' performance

The administrating of questionnaires got latest responses between 31 Jan – 15 Feb 2015, the total number of questionnaires returned was 75 out of 110 questionnaires; however, there were 4 questionnaires that lacked essential information and had uncompleted sections, thus there are 71 acceptable questionnaires, thus, the usable questionnaires yielded a response rate of 55.91%.

3. Results and Discussion

The Questionnaires:

The analysis data generated from the Questionnaires resulted in as the quantitative data revealed; by utilizing simple statistical the findings in Tables (2 and 3). The results were found that the respondent's basic information such as their gender, age, qualification and years of experience which might have an impact on the research phenomena. This followed by analysis the main characteristics of the

surveyed charity in second section that included: the number of branches, its services within the geographical domain, and the charity's age and specialty, the number beneficiaries and type, the type of charity's services and programs, the charity's capital and type of financial sources. These features are important to draw an overall understanding of a distinctive charity organization that might have plausible effects on measuring performance.

Table (2) Correlation Analysis Cronbach Coefficient Alpha: Measures the reliability

Factor	No. of Statements	Cronbach's Alpha
The Evaluation of the charity's PM criteria	6	0.679
The characteristics of an effective PMM	26	0.945
The performance measuring practices in the charity organization	4	0.694
The Saudi charity's different standards for evaluation performance	9	0.851
The CSFs that influence the measurement of charity performance	15	0.892
The alternative performance measurement models	5	0.786
Total	67	0.971

Table (3) Reliability Statistics

Reliability Test	Part	N of Items	Result
Spearman-Brown Coefficient	Equal Length	-	.889
	Unequal Length	-	.889
Correlation Between Forms	-	-	.801
Guttman Split-Half Coefficient	-	-	.883
Cronbach's Alpha	1	33a	.957
	2	33b	.940
Cronbach's Alpha	-	66	.971

The analysis and discussion of the key aspects of managing PM, it could be noticed that the reasons for measuring performance in the charity; the body who evaluated the charity's overall performance; the key indicators for PM; the process of PM and the position of the staff who conducted it; the time for setting overall PM and the body that PM reported to. This basic information of managing PM is essential to identify and describe the central methods that the charity practiced and applied to measure and evaluate its overall performance. However, the results explicitly present the various features of the main theme of measuring performance in a Saudi charity; charity's PM is likely to be a formal approach with a number of significant contemporary improvements and developments. Also, the charities measure their performance to comply with the MSA regulations, with an increasing trend to consider advanced management approaches and developments such as: goal achievement and quality and planning; however, the recent developments in approaches that demand

PM such as accountability and effectiveness perspectives did not obtain much attention.

Correspondingly, the overall performance evaluators in the majority were top internal officials, with some exception from the executive level. The qualifications of those responsible for PM were mainly Bachelor, with a considerable number of Ph.D. degrees. Also, there was diversity in the years of experience of those responsible for overall performance evaluation, but the period of 10 years to less than 20 years was the dominant period. Significantly, the evaluators' specializations were very various, with a preponderance of Islamic studies. Conversely, the non-profit and performance management majors were missing in these specialties.

Similarly, the surveyed charities employ indicators that are consistent with their official obligations such as meeting the basic requirements and regulations of the MSA, financial reporting measures and main accounting guidelines, with a growth of interest in internal organizational and administrative standards such as goal achievement and staff

satisfaction. Nevertheless, the modern principles of accountability, quality and effectiveness were not widely in use.

In addition, the process of measuring the overall performance of the charity did not deviate from common PM application as identified in the current literature, with a focus on considering the PM goals, team indicators, and results. Both internal and external (e.g. consultant and experts) staff conducts the charities' PM in nearly half of the surveyed charities, and only internal staff measure performance in slightly less than half of them. Also, PM took place annually, after the accomplishment of the activities and at regular times, which precisely match the official instructions of charity assessment. Finally, PM was reported to the MSA and internal bodies in general.

The analysis and discussion of the extent of the respondents' attitude towards the research's six subsections; which are: The Evaluation of the charity's PM criteria consists of the appropriateness of the PMMs and the characteristics of an effective PMM that answer the first question about the appropriate PMMs for use within the charity sector. The results showed that the Saudi charities managers strongly believed that the TQM model and its concepts are the most appropriate model to evaluate their organizations' performance. However, the following statements have various degree of agreement from the respondents' opinions; the accountability model criteria, the charity evaluation and classification models, the **Organizational and Instructional Manual of Charities (The OIMCs' models) (2009)**, the BSC and the versions of ISO. The EFQM Excellence Model does not obtain respondents' agreement, which might reflect its unfamiliarity in the Saudi charity sector.

The exploration of the characteristics of an effective PMM resulted in that the respondents' attitude reported significantly different levels of agreement, which also shows that the respondents are prioritizing these criteria. Notably, the foremost important characteristics that the respondents strongly agree on belonged to an overall charity strategy, long – term plans and directly linked effective PMM with TQM principles. It is clear that the current practice from the high ratios of respondents' agreements show that these methods are completely in compliance with general accounting principles, as explained in the universal obligation for assessment of charities' performance. In addition, the results show that the most common PM was a formal approach with some modern methods.

Moreover, the discussion of the respondents' agreement on the suggested helpful functions of the alternative PMMs for measuring charity performance, regarding the evaluation and classification models of

charities, have been highly appraised by respondents as alternative models to measure performance, which suggests that Saudi charities are ready to develop and improve the traditional PM approaches in their charities.

Research's Findings

According to the discussion and analysis of the quantitative data generated from the questionnaires which the surveyed charities managers answered; the researcher found that the key aspects of PMMs and essential features are as follow;

1. The reasons of measuring performance: to comply with MSA regulations; to assess the objectives' achievement; to apply quality's concepts and standards; to evaluate and measure the results, outputs and outcomes of charities' projects; to measure the effective spending of charity's money or income; to standardize the charity work and activities; to comply with the requirements of accountability and transparency; to ensure the efficiency and effectiveness

2. The results revealed quite an important finding that is the Chairman / Chairwoman of a charity board is mainly responsible for conducting overall PM, which accurately consistent with the formal structure of a charity as legalized by the MSA. The MSA has issued a number of organizational and instructional manuals for charities, which describe in detail the different hierarchical levels of measuring the performance of a specific type of charity. However, ultimately that assessment is the responsibility of the BODs. For instance, the reports of the different performance of each department; divisions; sections or committees should be submitted to the executive director or the charity manager. Furthermore, at the level of Executive Management, managers or committees these reports are reviewed and categorized, then submitted to the BODs who are the party responsible for evaluating the overall performance. However, all charity reports, including performance and achievement, annual financial report and the proposal of forthcoming budget, should be submitted and discuss with the general assembly of a charity (**The OIMCs' models, 2009**).

Notably, some results point out the secretary and the executive director as members of the BODs who have organizational performance evaluation's responsibilities. Similarly, the 'department's measure overall performance. However, the organizational structure depends on the charity's characteristics; for example, the large specialized and multi-purposes charities have specialized committees, a department of quality assurance, various departments and different units or divisions to assess and measure performance, the directory of the OIMC's multipurpose; large **Charities (2009)** delineates the assessment function of

some committees and departments such as the technical programs and projects committee, which supervises the implementation of the plans of special projects with the executive director and the concerned departments, the audit and follow-up committee stands in for a department that carries out the interior audit, control and financial and administrative assessment of all the activities of the charity, and reports directly to the BODs, and the committee of quality assurance which apply the policies and procedures of quality in a whole charity through reviewing the sustainability in quality in organizing the charity, also the coordinating between different administration units that are in charge of quality.

Significantly, the data that emerged is quite a valuable contribution to knowledge about who assess charity performance. The proposed structure of a charity assumes that PMs are embedded in the detailed tasks and procedures which are carried out by different committees and departments, such as the audit and follow-up committee, the committee of quality assurance, the financial committee and the department of financial affairs. The most important departments responsible for measuring performance are: the audit and follow-up committee, which counsels the chairman in the interior audit of all charity's regulations, procedures and reviews the achievement of objectives; and the financial committee whose aims to supervise the financial aspects and ensures the accuracy, and lawful of financial process in charity, in addition to planning the financial strategies and follow up with different departments and branches (**Charities, 2009**).

Moreover, this outcome highlights the key responsible for evaluating the overall performance of a charity that the chairman/chairwoman of BODs which help the researcher to determine the semi-structured interview candidates.

Performance Measurement Indicators: basic requirements and regulations of the MSA; the achievement of the charity's goals; the satisfaction of different charity's stakeholders; the main accounting guidelines (Chartered Accountancy as a reference of measurement); the mission accomplishment; activities quantified results; own PM indicators; the accountability principles; the quality, efficiency and effectiveness; the quality criteria and the international quality awards standards; the principles of comparison with other charities; the standards of Classification Models; the transparency.

1. The process of measuring the overall performance of the charity as found that the surveyed managers are aware of reasonable PM procedures or the necessary steps to conduct an overall PM process.

2. Time for setting overall PM in general is annually and usually after the accomplishment of

performance activities. However, with the significant growth in institutional approach for organizing and managing charities, as nearly over third managers is measuring performance regularly. In contrast, the measurement of performance found that is not common. Although a large literature has investigated different models regarding estimates of prior measures; for example, **Brooks (2004)** gave an example of estimating performance evaluation by using predictive examples and alternatives.

3. The respondents' viewpoints about the reporting of their overall PM are as follows: the priority was to report to the MSA which is similar to the demand for accountability and transparency among UK charities that have to explain their achievement in a published annual report (**Charity commission, 2012**). This is followed by the choice of the charity's internal bodies which indicates the importance of the general assembly, BODs, trustees and staff.

However, the charity stakeholders, such as private donors, volunteers, community members, other organizations, academic and research institutions, and stewardship agencies, such as social development centers got less attention which indicates that the surveyed charities are far from meeting the satisfactory degree of transparency and accountability. Lastly, the charity's beneficiaries obtain the lowest preferences which mean that the beneficiaries of a charity are not considered to be an important party that must acknowledge the charities' PM results.

The Evaluation of the charity's PM criteria

A -The appropriateness of the PMMs

According to the analysis and discussion of the participants' attitude, the researcher found that the most appropriate model for measuring a charity's performance were respectively as following: The Quality Standards; the accountability criteria; the Charity Evaluation and Classification Models; Organizational and Instructional Manual for Charities (OIMC); BSC; ISO versions.

B - The Characteristics of an Effective PMM

As the results show the prioritization of the PMM characteristics as follow; the foremost important PMM's characteristics belonged to an overall charity strategy, long – term plans and directly linked the effective PMM with TQM principles; the connection to performance improvement, link performance with objectives and processes; easy to use/ apply, and measure quality and quantity aspects; well-defined means that it has a definite and precise meaning to all stakeholders; meaningful concepts; allow comparison, which enables it to be evaluated with past periods or even with similar measures elsewhere and modifies it if necessary or improves and develops it according to different circumstances; reliable; measure program impact; have clear verification documents;

organizational accepting; simple; cost-effective; timely; compatibleness across charitable organizations.

The Performance Measurement Practices in the Charity Organization

The findings of the current PM approaches that are practiced within the charity sector in Saudi Arabia are as following:

A -The Saudi charity's methods for measuring its overall performance

The accounting practices and principles; the review and audit systems as well as the financial control system, the regulations, detailed articles and governing rules

B -The Saudi charity's standards for evaluation of the charity's performance

The achievement of objectives in general; the workforce capabilities; the training needs and the finding skillful, professional workers; the charity's Capacities, such as administrative and operational capacities; voluntary aspects such as contribution of volunteers' activities; the database and information evaluation system for general purposes; the standardized reporting system for stakeholder needs.

Altogether the findings suggest that the surveyed charities apply the proposed standards for measuring performance. In addition, it showed an improving and developing trend in PM practice; also, this suggests there is a higher degree of professionalism in the surveyed charities. The results presented the preference indicators and standards to evaluate charity performance included: goals achievement; workforce or staff; stakeholders and the charity various organizational and managerial aspects.

The alternative PMMs

The results of how alternative PM approaches could aid the charity sector in Saudi, the choosing of the Charity Evaluation and Classification Models as alternative models because the studies conducted within an Arabic charity sector context, specifically the PM research in non-profit organizations, have not yet examined the relationship between charities and total quality-based awards such as the MBQA, EQA or EFQM, ISO versions especially the potential help and benefit of devising and developing a charity's own holistic framework of measures. Thus, the surveyed charities have little familiarity with these models, which require large explanation to introduce these models to the respondents, hence that would be beyond the questionnaire's capacity and format.

BSC has a modified application, within which **Kaplan (2001)** altered the metrics related to financial performance, customer satisfaction, internal business processes, learning, and growth to focus on mission and strategic achievement. However, there was little knowledge and experience available on it in Arabic

studies of the charity sector, especially in a Saudi context. Furthermore, more recent attention has focused on the Accountability as a PMM; however, there are relatively few studies in this area of Saudi charities except for those of **Al-Dakhil (2010)** and **Fouda (2005)**. Although accountability standards are a promising model, from the researcher discussion with the pilot study participants, she found that there was a lot of misunderstanding and confusion between the accounting practice and accountability standards.

Studies from **Al-Turkistani's (2010)**, **Al-Najem (2009)**, **Iffhad (2010)** & **Kawther et al. (2005)** have adequate potential to be an appropriate alternative PMM for Saudi charities, because these models of evaluation and classification of charities were based on wide consent of management principles, as well as standards and characteristics of efficient non-profit organizations. In addition, these models were empirically investigated in a Saudi charity context and had some degree of familiarity and acceptance from the previous studies' participants. Moreover, the suggested functions of the classification models were to examine the most effective criterion on managing and organizing a charity particularly and generally on measuring its performance.

In details, the results of suggested statements that help the charities to measure their performance, revealed the following findings; determination of exact charities' objectives, services, beneficiaries and activities, and transparently perform as their stakeholders especially trustees and donors expected them to do. In addition, aiding charities to construct their own charity PMS; disclose the charities performance assessment; improve the development and innovation functions.

This finding suggests that Saudi charities are ready to develop and improve the traditional PM approaches in their charities.

PMM Proposal

The first step of the proposed overall PMM model addresses the key role of BODs and main factors that impact on PM process. The Proposed Model is a genuine reflection of the thesis empirical outcomes and the literature review that helps Saudi Charities to professionally conduct their PMs. In details, the results of the query about the body of the charity that carries out overall PMs point out that the Chairman / Chairwoman of a charity board is mainly responsible for conducting overall PM, in addition to the emphasizing of leadership as the most important CSF for measuring the charities performance. Similarly, from the section of who evaluates the overall charity performance; the "Department" was found significant in estimating three dependent variables; the evaluation of the charity's PM criteria; the characteristics of an effective PMM, the

performance measuring practices in the charity organization and the CSFs that influence the measurement of charity performance.

Consequently, the Model confirms that the BODs of a charity should construct the PMM which also comply with the formal regulations of Saudi Charity and the large volume of PMs' literature. Regards the first components of the Model that includes the important factors mainly lies in the governance duties, which thoroughly explored in the semi-structured interviews especially the role of BODs. The semi-structured interview findings highlight many aspects that influence Model design such as; the clear understanding of Governance as a theory to rule and lead a charity with the institutional approach and development needs.

Furthermore, the important roles of the General Assembly as approval and a legislative party of BODs, and source of regulations and rules generally confirm by interviews' discussion. Likewise, the Charity Mission and Objectives is the core of the evaluation of performance as emerged from the questionnaire analysis also, the achievement of the charity's goals came foremost of the indicators. The 'MSA Regulations and Rules' had a priority as an indicator may be caused of the formal requirements that a charity should comply.

Furthermore, the 'Charity Characteristics & Competencies' was emphasized across the empirical analysis, for example a charity's database and information, capacities, managerial aspects; organizational duties; administrative tasks and professional systems. Moreover, the outcome of the interviews pointed out the importance of a charity features to apply the PGM, as well its challenges such as the need of development and improvement.

Important to realize that the designed PMM follows the most appropriate features that emerged from the literature of the normative and professional PMMs and concluded from the empirical evidences of the thesis. PM must have clear and precise objectives which confirmed by the discussion of the sections, the PMM characteristics often reflect the correct management practices and sufficient performance themselves. The elements include in this model should be considered because they comply with the findings of the analysis respondents' attitudes of the proposed PMM criteria and reflected a significant increase of maturity and professionalism of surveyed managers. In addition, the previous sections highlighted the importance of the cost of measuring performance and the adequate time to complete it as well, the findings show that the criteria of the total quality-based awards such as EFQM that had the potential to aid Saudi charities to devise and develop their own holistic assessment frameworks. Moreover, the evaluable

experiences that interviewees stated point out these essential elements of the proposed PMM.

The second step of the proposed PMM is consistent with the data that obtained from the different process of the PMMs exist in the literature, as well the findings of the thesis, the most obvious finding to emerge from the analysis is that the managers are aware of reasonable PM procedures or the necessary steps to conduct an overall PM process. However, a small number of respondents claimed that they do not have specific procedures to measure their overall performance and some of them relied on the chartered accounting or just applied the employees' appraisals.

The Third step of the proposed PMM is the necessary step to evaluate the Model eligibility and adequacy itself and guarantee the accountability standards. The finding of 'The overall PM Results and Outcome' revision and assessment the respondents' viewpoints about the reporting of their overall PM are highly emphasized with respect to various parties such as MSA, internal bodies, trustees and stakeholders.

The recommended final step of the proposed Model that should conduct by the neutral party or external evaluation of the Model resulted in the many recommendations of the previous studies, which mainly relies on the TQM theory such as MBQA, EFQM, and ISO versions, as well the Classification Model of **Al-Turkistani (2010)**. In addition, the findings pointed out that charities basically delegate financial assessment to a chartered accountant or a Society of Chartered Accountants as a legal requirement. However, the results found out the interviews highlighted that some charities utilize multi and combined models and approach to evaluate performance such as International standards of excellence. In addition, some interviewees stressed the need to assess the charity BODs' performance themselves, another participant recommended amendment of the strategically assessment to conduct by the especial department with counseling nature. Thus, the need for external evaluators will advance the potential of the proposed Model.

Conclusions,

The proposed PMM should have the following steps:

Firstly, BODs of a charity construct the PMM with great consideration of these factors:

1. Governance Principles, Concepts and Standards
2. General Assembly Perspectives
3. Charity Mission & Objectives
4. Charity Characteristics & Competencies
5. MSA Regulations & Rules

The designed PMM should clearly and precisely determine the following:

1. PM Objectives
2. PM Standards
3. Regulations & Rules
4. Responsibilities & Authorities
5. Financial Resources
6. Time Frame

Secondly, the process of the PM should carry out by the Manager, Departments, and Committees of a charity or assigned team by BODs, with respect to the influencing of these elements;

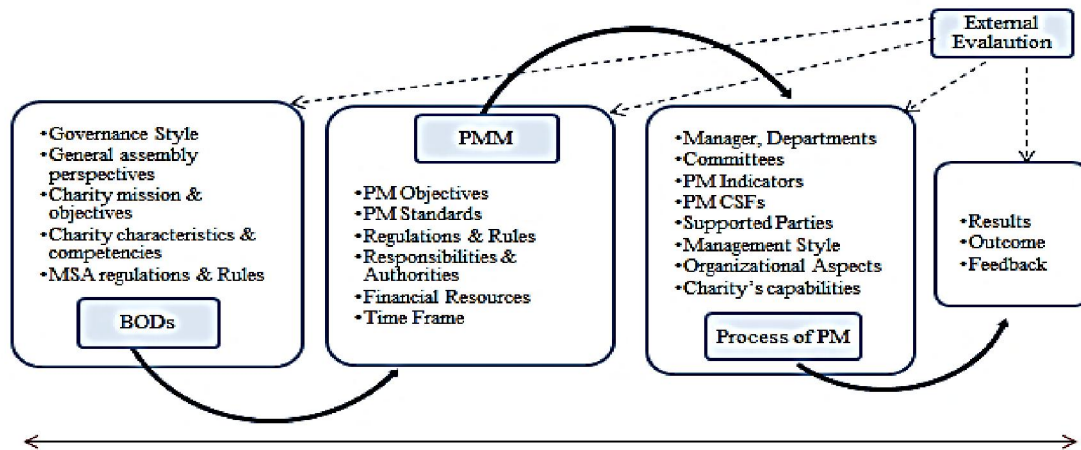
1. PM indicators

2. PM CSFs
3. Supported parties
4. Management style
5. Organizational aspects
6. Charity's capabilities

Thirdly, the overall PM Results and Outcome should review and revise by BODs and execution levels with great concern to the Feedback, Community Needs and Expectations.

Finally, it is beneficially if there is a neutral party or external evaluators that consult a charity during all steps of PM process.

PMM Proposal



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