

The Relationship between Organizational Culture and Financial Sustainability of NGOs

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ABSTRACT:

The study aimed to determine the level of organizational culture of officials in NGOs, as well as the level of financial sustainability in NGOs. It also to determine the relationship between organizational culture and financial sustainability in NGOs. This study belongs to descriptive studies, and the comprehensive social survey method was used for officials in the NGOs under study. Their number reached (56) individuals. The study proved that the level of organizational culture among officials in NGOs as a whole is high. It came in the following order: organizational values, organizational beliefs, organizational expectations, and organizational norms. It also proved that the level of financial sustainability in NGOs as a whole is high. It came in the following order: diversifying funding sources, building financial capabilities, sound financial management, and financial and strategic planning. In the end, the study proved that there is a relationship between organizational culture and financial sustainability in NGOs. Thus, the study confirmed the validity of its objectives and hypotheses.

KEYWORDS: Organizational culture, Financial sustainability, NGOs.

INTRODUCTION:

NGOs in Egypt play an important role in development plans and in meeting the needs and aspirations of society. Their presence in our lives, in all its forms and patterns, cannot be ignored, as they represent the essence of contemporary life (Alejandro, 2016, p.7).

The number of NGOs has witnessed an increase, reaching 386,864.3 associations in 2022 (Central Agency for Public Mobilization and Statistics, 2022, p. 9).

Despite this increase, NGOs suffer from many problems that prevent them from achieving their goals- namely, a lack of funding, the absence of a development strategy, a weak functional structure and human capabilities, as well as poor coordination and organization among them (Young, 2020, p153).

Therefore, the problems facing NGOs, especially the lack of financial resources, must be addressed by making deep and comprehensive changes aimed at achieving permanent improvements in the organizational structures, behaviors, and resources. This can only be achieved through the cooperation of managers, executives, project managers, and all team members in their various roles and responsibilities to achieve financial sustainability (Dhaoui, 2019, p3).

Financial sustainability is the financial state in which the association is able to continue achieving its mission in the long term. It also refers to the extent to which the association's current profitability can be sustained in future periods through the sustainability of resources that drive the process of providing value in the association's current operations (Banker & Tripathy, 2014, p.875).

Enhancing the financial sustainability of associations is always linked to the presence of sound financial management that can improve and develop operations and utilize the latest technologies and practices. This is achieved through careful scientific planning, analysis of the association's current situation, and accurate identification of problems and opportunities. With sound financial management and practices, these associations can plan their financial resources wisely, strengthen relationships with donors, make them sustainable and attract more financial support. This was proven by the results of the studies by Menaceur & Bouziane (2021) and Katongo (2023).

Enhancing the financial sustainability of NGOs also requires sound financial and strategic planning. This involves developing a strategic plan that enables officials to understand the available capabilities and resources that can be provided in the future through various plans and programs. It also includes strengthening financial control mechanisms, diversifying sources of revenue, and ensuring the consistency of financial reports, which should be in accordance with international standards to achieve financial sustainability. This was proven by the results of the study by Waigwe & Ali (2018).

The reliance of NGOs on donor assistance to achieve financial sustainability has created a gap between their activities and the needs of the communities they serve. This highlights the need to achieve financial sustainability through leadership, strategic planning, and various forms of generating unlimited revenues (Stanovci, et al., 2019, p.45).

The results of the study by Natalie (2021) showed that enhancing the financial sustainability of NGOs is linked to building financial capabilities. These capabilities form the basis for enabling organizations to improve employee performance and raise the efficiency of institutional development through the application of comprehensive quality management systems. Such systems allow the organization to select its projects and programs in line with the financial capabilities available to it.

The results of the study by Wandera & Sang (2017) also showed that budget monitoring, preparing financial reports, diversifying sources of income, and managing donor relations have positive and significant effects on the financial sustainability of NGOs. Moreover, the participation of employees and other stakeholders in the budget process contributed to enhancing the financial sustainability of these organizations.

There is no doubt that financial sustainability is directly related to the prevailing organizational culture in NGOs. Organizational culture is a set of shared values, beliefs, and standards whose mission is to influence the way employees think, feel, and behave in the workplace. (Lunenburg, 2011.p.1).

The results of the study Taylor (2018) confirmed the existence of a correlation between demographic characteristics of age, gender, job status, and race and organizational culture traits (achievement, belonging, energy, recognition, strength of culture, justice) and the significant reflection of this with job satisfaction and organizational commitment to the organization.

Practitioners in all NGOs are interested in organizational culture at all levels, as it seeks to achieve the best possible results by helping to achieve goals and objectives, satisfy basic needs, and meet the current expectations of others. It also aims to systematically analyze and interpret behavior, and try to identify latent patterns (Garro, 2016. p19).

The results of the study by Osafo (2016) and the study by Danette (2011) confirmed that ethical organizational culture impacts organizational performance in non-profit institutions. It also helps achieve balance in interactions among individuals, thereby improving the level of professional performance.

The results of the study Elena (2015) confirmed the impact of human resource management on organizational performance. The dimensions of organizational culture are represented in organizational values, organizational beliefs, and the cultural heritage of the organization. There is a positive relationship between how human resources are managed and the improvement of organizational results in institutions.

The importance of organizational culture lies in the benefits and challenges it presents. It gives associations a sense of identity and helps define the organization's work policies, rituals, beliefs, meanings, values, standards and language —essentially, the way

things are done. Organizational culture also guides and restricts the behavior of members through the common norms present in the organization (Orla and Donnell, 2018, p.21).

Organizational culture is also considered a fundamental executive definitional base within organizations. It explains the factors and reasons for the occurrence of a certain behavior within the organization. It enhances ethical behavior, ethical leadership, ethical climate, and ethical practices within the organization (Bokor, 2017, p.8).

Leadership within the organization is considered one of the main components of organizational culture, as it seeks to create common meanings by facilitating communication and alignment among all members of the system in a collective and interactive manner. Leadership also reflects the shared philosophy, values, beliefs and expectations by promoting certain positive values and behaviors (Dunarea, 2015, p.79).

The results of the study Lok (2014) confirmed the nature of organizational culture and its relationship to the leadership style in achieving job satisfaction and organizational commitment. Organizational culture was represented in achievement, human empathy, a culture of regulations and systems, and distribution of roles and responsibilities. The leadership style, especially the democratic one, was found to have a positive impact on employee job satisfaction and organizational commitment.

Given the interest of social planners in the importance of studying the prevailing organizational culture in NGOs, as well as studying how to enhance the financial sustainability of these organizations, the researcher sought in this study to clarify the relationship between organizational culture and financial sustainability of NGOs.

Research Importance:

1. The topic of organizational culture and financial sustainability is considered one of the important and modern topics in the field of institutional management, attracting the attention of both practitioners and researchers.
2. This research may contribute to consolidating the concept of organizational culture and financial sustainability, which can increase the ability of organizations to provide services with high quality.
3. Organizational culture plays an important role in financial sustainability through a shared system of values and beliefs. It also

serves as a source of collective sentiment and a shared vision for the organization's future goals.

4. The results of the study may benefit those interested in NGOs by helping them develop mechanisms to improve the state of organizational culture, thereby enhancing the financial sustainability of these organizations.

5. The findings of this study may also contribute to enriching knowledge in the field of social planning within the discipline of social work.

Research Goals:

- 1- Determine the level of organizational culture among employees in NGOs.
- 2- Determine the level of financial sustainability in NGOs.
- 3- Determine the relationship between organizational culture and financial sustainability in NGOs.

Hypotheses of the study:

The main hypothesis of the study is:

"There is a statistically significant positive relationship between organizational culture and financial sustainability in NGOs."

The following sub-hypotheses are derived from the main hypothesis:

1. There is a statistically significant positive relationship between organizational values and financial sustainability in NGOs.
2. There is a statistically significant positive relationship between organizational beliefs and financial sustainability in NGOs.
3. There is a statistically significant positive relationship between organizational norms and financial sustainability in NGOs.
4. There is a statistically significant positive relationship between organizational expectations and financial sustainability in NGOs.

Theoretical Guidelines of the Research:

The study relied on the theory of organizational interaction, which describes the emergence of organizational culture as a result of the interaction between administrative functions and organizational characteristics —such as organizational behavior, organizational structure, and operations. The administrative process contributes to the development and transmission of culture through the values, beliefs, and assumptions it embodies, which are translated into symbolic mechanisms such as planning, organization, leadership, and motivation. These processes represent official tools for transferring and disseminating the culture of senior management and founders.

Managers contribute to preparing employees to adopt and embrace important beliefs and values through the procedures and rules that make up the culture (Al-Azzawi, 2009, p. 88).

Proponents of this theory believe that organizational culture reflects many facts, the most important of which are:

- The increasing interest in organizational culture as a result of realizing the extent of its impact on the organization and its employees.
- The diversity of visions and perceptions about the contents of organizational culture, as it is a recent introduction of the topic of organizational culture and lacks unified conceptual agreement among scholars on some of its concepts.
- The specificity of culture, as its components and manifestations differ from one society to another.
- the dual nature of organizational culture, which includes both tangible, material components and deeper, intangible components that are not directly observable and may be perceived differently from one person to another.

The researcher benefited from this theory by identifying indicators of organizational culture represented by organizational values, organizational beliefs, organizational norms, organizational expectations, as well as indicators related to financial sustainability, represented by building financial capabilities, diversifying sources of funding, sound financial management, financial and strategic planning.

Concepts:

(1) Organizational culture:

Organizational culture is defined as a pattern of basic assumptions and values that determine patterns of behavior and technical work within institutions. It is developed through interaction and relationships among individuals, as well as the building of shared experiences. Since culture differs from one institution to another, it is considered relative and subject to continuous change (Jennifer, 2019, p.4).

It is also defined as a set of shared standards, values and beliefs. Values are considered the basic structures of organizational culture, as they are derived either from the organization's leaders or from its traditions —factors that enhance their strength and influence (Deal and Allan, 2018, p.498).

In this study, organizational culture refers to: A set of shared standards, values and beliefs that form the foundation of organizational culture and are derived either from the organizational leadership or from organizational traditions, which contributes to financial sustainability in NGOs.

According to Al-Madhoun (2020, p. 399), the dimensions of organizational culture are as follows:

1-Organizational values: These reflect and represent values within the workplace or work environment, guiding employee behavior across different organizational situations.

2-Organizational beliefs: These are shared ideas about the nature of work and social life in the organizational setting, including how tasks are accomplished in the organization.

3-Organizational expectations: These refer to what the organization expects from employees, including expectations held by subordinates and colleagues.

4-Symbols: Symbols are used to convey a specific idea by directing a noticeable and unspoken message that reflects the organization's culture.

(2) Financial sustainability:

Financial sustainability is defined as the organization's ability to reallocate assets in response to opportunities and threats while maintaining financial balance over the long term (Omeri, 2015, p.145).

It is also defined as a combination of revenue and expense management strategies that enable the organization to pursue its mission over an extended period. An organization's ability to improve its financial sustainability depends on its strategic responsiveness to external and internal factors, its capacity for innovation, and its ability to attract or develop strong leadership (Kristin, 2014, p.9).

In this study, financial sustainability refers to: The ability of newly established associations to manage their financial affairs in a way that ensures their long-term viability and enables them to perform their mission effectively over time. This includes maintaining a balance between revenues and expenses and managing both financial and non-financial assets wisely. Achieving financial sustainability requires efforts in building financial capabilities, diversifying funding sources, sound financial management, financial and strategic planning.

According to Kristin (2014, p.10), financial sustainability in civil society organizations requires the following components:

- **Financial and strategic planning:** A mechanism that helps associations clarify what the tasks and goals are, as well as determine the procedures necessary to accomplish them. Effective planning is a basic condition for accessing the funds and resources available to the association.
- **Building financial capabilities:** The association's ability to establish self-projects that ensure financial sustainability. This also includes seeking assistance from financial experts to train the association's employees on generating self-resources.
- **Diversifying funding sources:** The association's ability to generate income and diversify sources of support for the association, whether internal or external.
- **Sound financial management:** The association's ability to manage its resources to achieve financial sustainability, such as knowing how to generate income, and taking financial measures that help preserve resources, ensuring transparency, and improving its financial position.

METHODOLOGY:

Study methodology: This study is classified as a descriptive research study, through which accurate information can be obtained to depict and diagnose reality, analyze its phenomena, and interpret their significance. Therefore, the current study aims to determine the relationship between organizational culture (independent variable) and financial sustainability in NGOs (dependent variable). To achieve this, the study relied on employing the comprehensive social survey method, targeting officials working in a number of NGOs in Cairo Governorate, with a total sample size of 105 individuals. Their distribution is as follows:

Table No. (1): Distribution of officials in NGOs within the study population

M	Associations	N	M	Associations	N
1	Beautiful Helwan Gardens Association	7	4	Al-Ezza Association for Social Aid in Arab Rashid, Helwan	10
2	Al-Hoda Charitable Association in Helwan	4	5	Resala Association for Charitable Works in Wadi Hof	13
3	Al-Raja Al-Aazam Association for Development in Helwan	9	6	National Gathering of Egyptian Women Association in Helwan	13
Total					56

Study tools: The data collection tools were:

- A questionnaire form for officials on organizational culture and financial sustainability in NGOs:

1. The researcher designed a questionnaire for officials about organizational culture and financial sustainability in NGOs organizations based on the theoretical framework of the study and previous relevant studies.

2. The questionnaire covered four main dimensions. the total number of items included was 56 statements, distributed across the identified dimensions as follows:

Table No. (2): Distribution of phrases in the questionnaire form for officials in NGOs.

M	Main dimensions	Sub-dimensions	Number of ferries	Ferry mbersnu
1	Dimensions of organizational culture among officials in NGOs	- Organizational values	5	5 – 1
		- Organizational beliefs	5	10 – 6
		- Organizational norms	5	15 – 11
		- Organizational expectations	5	20 – 16
2	Dimensions of financial sustainability in NGOs	- Building financial capabilities	5	25 – 21
		- Financial and strategic planning	5	30 - 26
		- Sound financial management	5	35 - 31
		- Diversifying funding sources	5	40 - 36
3	Difficulties facing the contributions of organizational culture in financial sustainability in NGOs		8	48 – 41
4	Proposals to activate the contributions of organizational culture in financial sustainability in NGOs		8	56 – 49

3. The questionnaire form for officials was constructed using a three-point scale, with response options: “Yes” (three points), “To some extent” (two points), and “No” (one point). Each response was assigned a numerical weight to facilitate quantitative analysis.

4. The researchers relied on the logical validity of the questionnaire form for officials by reviewing the theoretical literature, studies and previous research, and then analyzing them in order to identify the different dimensions related to the study problem. The tool was then presented to five experts from the faculty members of the Faculty of Social Work, Helwan University, to express their opinion on the validity of the tool in terms of the linguistic integrity of the phrases on the one hand, and their relevance to the dimensions of the study on the other hand. Some phrases were deleted, and others were rephrased. Based on that, the tool was formulated in its final form.

5. The researcher relied on calculating the internal consistency validity of the questionnaire form for officials by using the correlation coefficient of each dimension in the tool with the total score, based on a sample of 10 officials (outside the study community). The results were found to be significant, and the validity coefficient was acceptable, as follows:

Table No (3): Internal consistency between the dimensions of the officials' questionnaire form and the overall questionnaire score(n=10)

M	Dimensions	Correlation coefficient	Significance
1	Dimensions of organizational culture among officials in NGOs	0.752	**
2	Dimensions and strengthening financial sustainability in NGOs	0.924	**
3	Difficulties facing the contributions of organizational culture in strengthening financial sustainability in NGOs	0.765	**
4	Proposals to activate the contributions of organizational culture in strengthening financial sustainability in NGOs	0.850	**

The table above shows that the dimensions of the tool are significant at a significance level of (0.01) for each dimension separately, thus achieving the level of confidence in the tool and allowing reliance on its results.

6. The researcher also conducted statistical stability testing for the officials' questionnaire form for a sample of (10) individuals from officials (outside the study community) using the Alpha-Cronbach coefficient to estimate the stability values, as follows:

Table No. (4): Results of the stability of the officials' questionnaire form using the Alpha-Cronbach coefficient (n=10)

M	Dimensions	coefficient Alpha) (Cronbach
1	Dimensions of organizational culture among officials in NGOs	0.84
2	Dimensions and strengthening financial sustainability in NGOs	0.94
3	Difficulties facing the contributions of organizational culture in strengthening financial sustainability in NGOs	0.82
4	Proposals to activate the contributions of organizational culture in strengthening financial sustainability in NGOs	0.95
Stability of the official questionnaire form as a whole		0.92

The table above shows that the stability coefficients of the dimensions indicate a high degree of stability. Thus, the results can be relied upon, and the tool has reached in its final form.

- Determining the level of the dimensions of organizational culture and financial sustainability in NGOs:

To assess the level of the dimensions of organizational culture and financial sustainability in NGOs, a three-point scale was used: "Yes" (three points), "To some extent" (two points), "No" (one point). The

data were coded and entered into the computer, and to determine the range of the three-point scale categories (lower and upper limits), the range was calculated as:

$$\text{Range} = \text{Highest value} - \text{Lowest value} = 3 - 1 = 2$$

It was divided by the number of scale categories to obtain the corrected interval length:

$2 \div 3 = 0.67$ This value was then added to the lowest value in the scale (which is 1), to determine the upper limit of this category. Thus, the scale intervals became as follows:

Table No. (5): Levels of arithmetic averages for the study dimensions

Values	Level
If the average value of the statement or dimension ranges from 1 to 1.67	Low level
If the average value of the phrase or dimension ranges from 1.68 to 2.34	Intermediate level
If the mean value of the phrase or dimension ranges from 2.35 to 3	High level

Statistical analysis methods: The data were collected from 15/07/2024 to 15/10/2024 and then processed using the computer program (SPSS.V. 24.0) – Statistical Package for the Social Sciences. The following statistical methods were applied: frequencies and percentages, arithmetic mean, standard deviation, range, Cronbach's alpha coefficient for stability, simple regression analysis, Pearson's correlation coefficient, coefficient of determination, t-test for two independent samples, and one-way analysis of variance.

- Results of the field study:

Table No. (6): Description of the officials of the study community(n=56)

M	Quantitative variables	M*	S.D**
1	Age	43	6
2	Number of years of experience	10	5
M	genre	K	%
1	male	38	67.9
2	female	18	32.1
M	Education	K	%
1	Intermediate qualification	13	23.2
2	University qualification	32	57.1
3	Postgraduate studies	11	19.6

M	Job in management	K	%
1	Chairman of the Board of Directors	8	14.3
2	Board Member	25	44.6
3	Social Worker	15	26.8
4	Treasurer	8	14.3
Total		56	100

The table above shows that:

- The average age of officials is 43 years, with a standard deviation of approximately 6 years.
- The average number of years of experience among officials is 10 years, with a standard deviation of approximately 5 years.
- The majority of officials are male (67.9%), while females account for 32.1%.
- The largest percentage of officials hold a university degree (57.1%), followed by those with an intermediate degree (23.2%), and finally those with postgraduate studies (19.6%).
- The largest percentage of officials are board members (44.6%), followed by social specialists (26.8%), and finally the chairpersons of the board of directors and treasurers (14.3%).

Table No (7): Level of organizational culture among officials in NGOs as a whole (n=56)

M	Dimensions	M*	S.D**	Level	Order
1	Organizational values	2.50	0.40	High	1
2	Organizational beliefs	2.49	0.49	High	2
3	Organizational norms	2.36	0.46	High	4
4	Organizational expectations	2.46	0.40	High	3
Dimensions of organizational culture among officials in NGOs		2.45	0.39	High level	

The table above shows that the level of organizational culture among officials in NGOs as a whole is high, with an overall arithmetic mean of 2.45. The indicators, in descending order based on the arithmetic mean, are as follows:

1. Organizational values – arithmetic mean: 2.50
2. Organizational beliefs – an arithmetic mean: 2.49
3. Organizational expectations – an arithmetic mean: 2.46
4. Organizational norms – an arithmetic mean: 2.36.

Table No. (8): Level of financial sustainability in NGOs as a whole(n=56)

M	Dimensions	M*	S.D**	Level	Order
1	Building financial capabilities	2.53	0.34	High	2
2	Financial and strategic planning	2.45	0.53	High	4
3	Sound financial management	2.51	0.36	High	3
4	Diversifying funding sources	2.63	0.30	High	1
Dimensions of financial sustainability in NGOs		2.53	0.33	Intermediate level	

The table above shows that the level of financial sustainability dimensions in NGOs as a whole is high, as the arithmetic mean reached 2.53. The indicators, in descending order based on the arithmetic mean, are as follows:

1. Diversifying sources of funding –arithmetic mean: 2.63
2. Building financial capacities – arithmetic mean: 2.53
3. Sound financial management – arithmetic mean: 2.53
4. Financial and strategic planning – arithmetic mean: 2.45.

Table No. (9): Moral differences between the responses of officials according to gender regarding their assessment of the level of organizational culture among officials in NGOs(n=56)

M	Dimensions	Research Community	Number(n)	M*	S.D**	Degrees of Freedom (df)	T value	Significance
1	Organizational values	male	38	2.46	0.44	61	1.445-	Non D
		lefema	18	2.60	0.26			
2	Organizational beliefs	male	38	2.42	0.55	61	2.191-	*
		female	18	2.66	0.25			
3	Organizational norms	male	38	2.36	0.46	61	0.058	Non D
		female	18	2.35	0.48			
4	Organizational expectations	male	38	2.40	0.43	61	1.744-	Non D
		lefema	18	2.61	0.30			
Dimensions of organizational culture among officials in NGOs		male	38	2.41	0.38	61	1.576-	Non D
		female	18	2.56	0.26			

The table above shows that there are statistically significant differences at the 0.05 significance level between the responses of male and female officials regarding their assessment of the level of organizational beliefs among officials in NGOs, in favor of male officials. **However**, no statistically significant differences were found between the responses of male and female officials regarding their assessment of the level of organizational values, organizational norms, organizational expectations, or the overall dimensions of organizational culture among officials in NGOs.

Table No. (10): Significant differences between the responses of officials according to gender regarding their assessment of the level of financial sustainability in NGOs (n=56)

M	Dimensions	Research Community	Number(n)	M*	S.D**	Degrees of Freedom (df)	T value	Significance
1	Building financial capabilities	male	38	2.38	0.48	61	0.250-	Non D
		female	18	2.42	0.68			
2	Financial and strategic planning	male	38	2.57	0.28	61	1.243	Non D
		female	18	2.41	0.49			
3	Sound financial management	male	38	2.45	0.53	61	0.210-	Non D
		female	18	2.48	0.55			
4	Diversifying funding sources	male	38	2.52	0.39	61	0.400	Non D
		female	18	2.48	0.30			
Dimensions of financial sustainability in NGOs		male	38	2.48	0.28	61	0.876	Non D
		female	18	2.45	0.43			

The table above shows that there are no statistically significant differences between the responses of male and female officials regarding their assessment of the level of financial capacity building, financial and strategic planning, sound financial management, diversification of funding sources, and the overall dimensions of financial sustainability in NGOs .

Hypothesis Test:

Table No. (11): Simple regression analysis of the relationship between organizational culture and financial sustainability in NGOs (n=56)

Independent variables	Regression coefficient B	t(Tes (T) T-Test	Test (P) F-Test	Correlation coefficient R	Coefficient of determination R ²
Organization al values	0.496	***3.769	*14.316 *	**0.431	0.185
Organization al beliefs	0.428	***3.789	*14.391 *	**0.432	0.186
Organization al norms	0.200	***3.002	**9.013	**0.354	0.124
Organization al expectations	0.252	***3.122	**9.776	**0.367	0.133
Dimensions of organization al culture among officials in NGOs	0.516	***4.383	*19.252 *	**0.485	0.235

The table above shows that:

- The correlation coefficient between the independent variable "organizational values" and the dependent variable "financial sustainability in NGOs" indicates a direct relationship between the two variables. The result of the (F) test indicates the significance of the regression model, and the value of the coefficient of determination reached (0.185), meaning that organizational values contribute to financial sustainability in NGOs by 18%. This supports the acceptance of the first sub-hypothesis of the study.

- The correlation coefficient between the independent variable "organizational beliefs" and the dependent variable "financial sustainability in NGOs" also indicates a direct relationship. The result of the (F) test confirms the significance of the regression model, and the value of the coefficient of determination reached 0.186, meaning that organizational beliefs contribute to financial sustainability in NGOs by 18.1%. This supports the acceptance of the second sub-hypothesis.

- The correlation coefficient between the independent variable "organizational norms" and the dependent variable "financial sustainability in NGOs" indicates a direct relationship as well. The F-test result indicates the significance of the regression model, and the value of the coefficient of determination reached (0.124), meaning that organizational norms contribute to financial sustainability in NGOs by (11.9%). This supports the acceptance of the third sub-hypothesis of the study.

- The value of the correlation coefficient between the independent variable "organizational expectations" and the dependent variable "financial sustainability in NGOs" indicates a direct relationship between the two variables. The result of the (F) test indicates the significance of the regression model, and the value of the coefficient of determination reached (0.133), meaning that organizational expectations contribute to financial sustainability in NGOs by 12.8%. This supports the acceptance of the fourth sub-hypothesis of the study, which states:

"There is a statistically significant direct relationship between organizational expectations and financial sustainability in NGOs."

- The value of the correlation coefficient between the independent variable "dimensions of organizational culture" and the dependent variable "financial sustainability in NGOs" also indicates a direct relationship between the two variables. The result of the F-test

indicates the significance of the regression model, and the value of the coefficient of determination reached 0.235, meaning that the dimensions of organizational culture as a whole contribute to financial sustainability in NGOs by 23%. This leads to the acceptance of the main hypothesis of the study.

• General Discussion of the Research Issues in Light of the Derived Results:

The findings of the study confirm the validity of its hypotheses and support the objectives it aimed to achieve, as follows:

- The results demonstrate that the level of organizational culture among officials in NGOs is high.
- Organizational values contribute to financial sustainability in NGOs by 18%.
- Organizational beliefs contribute to financial sustainability in NGOs by 18.1%.
- Organizational norms contribute to financial sustainability in NGOs by 11.9%.
- Organizational expectations contribute to financial sustainability in NGOs by 12.8%.

These findings are consistent with the results of Lok & Crawford (2014), which emphasized the importance of organizational culture and its relationship to leadership style in achieving job satisfaction and organizational commitment. This is also consistent with the findings of Elena (2015) and Taylor (2018), who confirmed the impact of human resource management on organizational performance. They highlighted that the dimensions of organizational culture—including organizational values, organizational beliefs, and the cultural heritage of the organization—positively influence how human resources are managed, ultimately enhancing organizational results in institutions.

The results of the study also confirmed that the level of enhancing the financial sustainability in NGOs is high, as financial sustainability depends on sound financial management. Through sound financial management and practices, these organizations can plan their financial resources, use them efficiently, and strengthen relations with donors, which in turn enhances sustainability and attracts more financial support. This finding is supported by the results of the studies by Menaceur & Bouziane (2021) and Katongo & Phiri (2023).

Enhancing the financial sustainability in NGOs also requires sound financial and strategic planning. This involves developing a strategic plan that enables officials to assess the available capabilities and

resources through various plans and programs. It also includes establishing financial control mechanisms, diversifying revenue sources, and ensuring the accuracy and compliance of financial reports with international standards to achieve financial sustainability, as confirmed by the findings of Waigwe & Ali (2018).

The results of the study by Natalie (2021) also demonstrated that enhancing the financial sustainability in NGOs is linked to building financial capabilities, which form the foundation for these organizations role to improve employee performance and raise the efficiency of institutional development. This is achieved through the availability of methods from comprehensive quality management systems, which allow the organization to select projects and programs that align with its available financial resources.

Finally, the results of the study were linked to the theory of organizational interaction, which emphasized the role of organizational culture in enhancing financial sustainability within NGOs.

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