THE ROLE OF DONOR INSTITUTIONS IN SUPPORTING THE NON-PROFIT SECTOR IN SAUDI ARABIA, MODEL: SULAIMAN AL RAJHI FOUNDATION.

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ABSTRACT
Donor institutions play an important role in supporting charitable work in Saudi Arabia, for they sponsor several charity projects. It is considered one of the main components of non- profit sector. About 121 official donors are found throughout the Kingdom with various kinds of support including all voluntary and charitable fields. The most famous and prevalent one is Suliman Al Rajhi Foundation. The purpose of this research is to perceive the performance of donor institutions (Suliman Al Rajhi Foundation as a model), its procedures, policies and stereotypes from the charities' point of view to help identify weaknesses and strengths of these institutions. This would help these institutions contribute and follow the aspirations and objectives of the Kingdom's Vision 2030 regarding non-profit sector (which aims to increase its contribution to Domestic Product from 0.3% to 5%.

Keywords: Charities, Donor institutions, Suliman Al-Rajhi Foundation, Waqf, Non-profit sector, Social responsibility
Codes JEL: G23

1. THE CONCEPTUAL APPROACH OF THE STUDY
1-1 The Importance Of The Study
The importance of the study lies at identifying the charities' point of view regarding donor institutions and helping charities position and arrange their work rules, policies, and procedures. Furthermore, the study shows that this would help reinforce others' trust and promote these institutions' work levels and strengthen their relations with charities.
Consequently, the donor institutions' profile will be raised by the charities. Moreover, the study helps to specify the strengths in order to reinforce them and it specifies the weaknesses in order to correct them. This gives these institutions a great role to serve, support, and upgrade the charities in the Kingdom. What gives this research its importance is that it goes along with the aspiration of

Saudi Arabia Kingdom of 2030 Vision regarding supporting and encouraging the increase of the non-profit sector contribution from 0.3% to 5% in the national economy and domestic product.

1-2 The problem and hypotheses:

The study seeks to identify the charities' point of view concerning donor institutions inside Saudi Arabia Kingdom. This aims to enhance the relations between the charities and donor institutions to serve and develop the non-profit sector in the Kingdom. The following questions arouse in this context:

- To what extent do the charities depend on the donor institutions' donation?
- What's the charities' view concerning the level and form of the donation provided by donor institutions?
- What's the view of the charities concerning the donor institution managerial, administrative, and supervisory procedures?
- What kind of relation is there between donor institution and charities and to what extent does it develop?

1-3 OBJECTIVES:

- Identify the conceptual image the charities have about the donor institutions and their workers, for it is the primary beneficiary of its services.
- Identify to what extent the charities depend on the donation of the charitable donor institutions, and their opinions about the level of support the donor institutions provide, its desired form, and the regulations of donations.
- Identify the view of the charities in the managerial, administrative, and supervisory procedures of the donor institutions. That includes identify the main advantages and disadvantages of the way the donor institutions operate.
- Detect the relation between the donor institutions and the charities and identify the extent to which it develops.

1-4 STATISTICAL HYPOTHESES:

- The charities depend mainly in donation on donor institutions.
- The charities are satisfied with the level and form of the support provided by donor institutions.
- The charities are satisfied with the managerial, administrative, and supervisory procedures of donor institutions.
- The charities are satisfied with donor institutions' policies, fields, procedures, and regulations of donation.
- The relation between donor institutions and charities is accepted.

1-5 TERMS AND OPERATIONAL DEFINITIONS:

Charities: It means voluntary non-profit constitutions. It mainly aims at satisfying individuals and community needs and achieve sustainable development. It does not aim to have any political influence or economical profits. This definition includes: non-government organizations (NGO's), Islamic Call and Guidance Centers and community awareness offices, and non-profits commissions for social development.

Donor institutions: It refers to the charitable institutions that provide the charities with any kind of support (financial – consultative – materialistic) without seeking any financial profits.

Suliman Al-Rajhi Foundation: It is one of the donor institutions in KSA. It was founded by Suliman Bin Abdulaziz Al Rajhi in mid-2001. It works under the supervision of Work and Social Development Ministry. This foundation provides financial and materialistic support for the charities all over the Kingdom according to an approved mechanism to promote projects. This happens according to specific objectives that can be measured, observed and have their results and effects checked. In addition, it carries a specific name like a project or a program, which the charities associate in its accomplishment, under the auspices of Suliman Bin Abdulaziz AL Rajhi Charitable Foundation. This Foundation has a headquarter in Riyadh and thirteen branches in the managerial areas in the Kingdom. They all work according to the Foundation's comprehensive vision which says: Leading the charity to develop the society proficiently and faithfully.

Waqf: It is an Islamic financial system and it is considered one of the most important foundations of the non-profit sector.

Non-profit sector: It is called with many names according to the cultural and environmental perspective. It would be named voluntary, non-governmental, non-profit sector, independent sector, third sector, or social economy. All these names are given to convey the social activity and the public, individual, and organizational practices, which are beyond the scope of the governmental and business sectors, aiming at public welfare.

Social responsibility: It is a group of rights and duties that identify the behavior an individual should undertake to the society.

1-6 LITERATURE REVIEW :
1. Abu Rumman (2015) The charitable donor institutions from the charities' view in the Saudi Arabia Kingdom (opinion poll). It is a pilot study of the charities' leaders' view concerning the performance of the donor institutions in KSA. It recommends the necessity of conducting studies and opinion polls regularly in order to identify the strength of the relation between the charities and the donor institutions, given Suliman Al Rajhi Foundation as an example, for further exposure to the vision of the charities of this foundation.
2. Zainon et al. (2011) Institutional donors' expectation of information from the Non- Profit Organizations (NPOs) reporting: A pilot survey. International NGO Journal.
3. Zainon et al. (2014) An empirical study on the determinants of information disclosure of Malaysian non-profit organizations. Asian Review of Accounting.

2- PROCEDURAL FRAMEWORK OF THE STUDY
2-1 Methodologies
The researcher used the descriptive and analytical approach to describe and analyze the view of the charities concerning the work policies and support of the donor institutions to develop the relation between them. This will enhance the charitable work in the Kingdom and serve its 2030 Vision of the non-profit sector.

2-2 Society and sample:
The society of the study includes various kinds of charities, whether non-profit communities, Call and Guidance offices, or development commissions. The sample is designed according to the available data about the society. The resource of these data is the national platform for the non-profit communities' data on the website of Human Resources and Social Development Ministry and the data directory of the social development commissions and Call and Guidance offices in the Kingdom in MEDAD Centre. The sample of the study is random, for each kind of charity is

considered to be independent according to its activity. The size of the sample reached 199 charities distributed all over the Kingdom.

2-3 Instruments

A questionnaire was distributed on the charities and it was designed according to the study's questions. The total number of the questions in the questionnaire was 69 divided into seven sections. The questionnaire was applied via e-mail and the cell phone (WhatsApp).

Actual response reached 18.6% due to some problems concerning the sample framework, for the charities' addresses and phone numbers were not clear or their contact information were changed. Moreover, some refused and temporized a lot. The data of the questionnaire was processed and analyzed using (spss) program.

2-4 Limitations of the study

A. Subjective limitations: The study was limited on Suliman Al Rajhi Charitable Foundation in order to study the relation between the donor institutions (Suliman Al Rajhi Foundation) and the charities. This would reinforce and support the charity sector in KSA.

B. Place limitations: The study covers the working charities in KSA and the charities following the Ministry of Social Affairs and the Ministry of Call and Guidance.

C. Time limitations: The data were collected during the time from 4/9/2019 until 20/2/2020.

3- ANALYSIS OF QUESTIONNAIRE RESULTS AND TESTING HYPOTHESIS
3-1 Testing the validity and reliability of research instruments
Research instruments

The questionnaire was distributed on the sample to collect the necessary data. It was divided into two sections as the following:

The first section: It consists of the primary data of the sample.

The second section: It includes measuring the role of donor institutions in supporting the non-profit sector in the Kingdom. It was divided into six sections and they are:
- The first section: The support provided by the donor institutions to the charities.
- The second section: The general effect of the donor institutions.
- The third section: The awareness of donor institutions.
- The fourth section: The procedures and conditions of providing support by donor institutions to the charities.
- The fifth section: The conceptual view of donor institutions.
- The sixth section: The relation between the donor institutions and charities. The answers at each paragraph of the research sections are as the following Likart Scale shows:

-5point Likart Scale

Degree of agreement	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
degree	5	4	3	2	1

A. Normal distribution test (Kolmogorov- Smirnov test) (1- Sample K-S)

Kolmogorov- Smirnov test is used to identify whether the data are following normal distribution or not. It is a necessary test when testing hypotheses because most parametic tests require distributing data normally. The table no. (1) reveals the test results in which the expected value for each section is more than 0.05) sig. $\square$ 0.05.) This shows that the data

are following normal distribution and parametic tests should be used.

B. The validity of construct consistency
Table no. (2) shows the correlation coefficient between the average of each section of the study with the total average of the questionnaire paragraphs. It reveals that the correlation coefficient is shown at the level of significance of 0.05 mark. The expected value of each section is less than 0.05 and (r)'s calculated value is more than the tabulated value and it is 0.361.

C. Reliability of the paragraphs of the questionnaire:
Alpha Cronbach is used to test the reliability of the questionnaire. Table no. (3) shows that reliability coefficients are high, for it reached 0.871 for all the paragraphs of the questionnaire and it is more than 0.70, the accepted percent in administration researches.

3-2 Characteristics of the sample:
At this part, the characteristics of the sample that responded for the questionnaire are discussed taking into consideration what has been previously mentioned about the droop in responding percent and the inaccuracy of some information of the research's society. The main characteristics of the questionnaire's sample are:

A. (The field of the charity's work):
 %64.9two thirds of the charities work at the fields of "The province where it exists". 13.5% of them work at the fields of "the county where it exists". 1% of the charities work at "All over the Kingdom." This shows that most charities work locally. as shown at Table no(4) .

B. (The county in which it exists):
 Riyadh formed the most frequent county in the questionnaire sample reaching 35.1% of the charities. Following it, Mecca reached 18.9%. Then, comes Aseer province with 13.5% and 10.8% for Al- Qassim region… etc. as shown at Table no(5) .

C. (The number of the charity's branches):
The results show that charities are clearly heading towards limited work.
 %40.5of the charities do not have branches, 37.8% have one branch, and 21.6% have more than one branch. (table no. 6)

D. (The main activity of the charity):
Religion and awareness fields were the most widespread at the research society reaching 59.5%. They were followed by the social field with 37.8% and research and educational activities with 24.3%. Cultural activities reached 18.9% and health activities reached 13.5%. Development fields reached 10.8% and the economical field reached 2.7%. other charity activities had 29.7%.

E. (For how many years the charities have worked with the Suliman Al Rajhi Charitable Foundation):
The percent of the relation with Suliman Al Rajhi Foundation for almost half of the charities reached 45.9% for more than 6 years and the next period of time was 1-3 years. The long time of the relation between the two parties is of great importance to the trust and credibility of the opinions of the charities (the sample) about the charitable Suliman Al Rajhi Foundation.
• Discussing hypotheses:
One sample T test was used to analyze the paragraphs of the questionnaire. The paragraph is positive if the individuals of the sample agree on its content, the expected value is less than 0.05%

and the mean average is more than the neutral average "3". Other than this, the paragraph is not positive which means that the sample individuals do not agree with its content.

3-3 The support provided to the charities by donor institutions
The first hypothesis: the level of support provided by donor institutions for the charities is enough at the level of significance ($\alpha \leq 0.05$).
To test this hypothesis, one sample T test was used and the results are shown at table no. (9) which shows the opinions of the individuals of the sample regarding the paragraphs of the first section.

First: support level provided to charities by donor institutions:
The results show that the mean average for all the paragraphs related to the level of support provided to the charities by donor institutions equals 2.99 out of (5). The expected value equals 0.946, which is more than 0.05, and it conveys that the support from donor institutions to the charities is not enough. This result reveals that the charities have a deep urge to get more support from donor institutions. This deep urge is undoubtedly related to the charities' want to maximize the results of the charity work by increasing the support they receive.

The results show:
- The charity hastens more to ask for support from Suliman Al Rajhi Foundation. Partially, it is due to the lack of enough advertisement of those charities' activities that would allow the donor institutions to initiate supporting. Another reason would be the lack of information of the donor institutions about the places where these charities exist or about the fields of their activities. This result might be a motivation to reconsider the style of Suliman Al Rajhi Foundation work, for it does not take the first step to support some charities that have creative thoughts and carries out special works.
- Most of the charities consider donor institutions (Suliman Al Rajhi Foundation) the main financier for their charity projects.
- The charities believe that Suliman Al Rajhi Foundation supports them at right intervals.
- The charities believe that the support they receive from Suliman Al Rajhi Foundation is not enough.
- The charities believe that Suliman Al Rajhi Foundation does not take the first step to provide support more often.
- The charities believe that Suliman Al Rajhi Foundation does not support them all year around constantly.
- According to the charities, Suliman Al Rajhi Foundation does not support charities enough at religious and charitable occasions like Ramadan and Eid.

Second: Favorite forms of support for the charities by the donor institutions:
The results show that the mean average of all the paragraphs related to the form of the support provided for the charities by donor institutions equals 4.02 out of (5) and the expected value equals 0.000 which is less than 0.05. This shows that the charities prefer the following forms of support according to the descending order of the mean average:
- (Financial support)
- (Waqf support)
- (Consultative support)
- (Training and qualification support for the charity workers)
- (Media support)
- (Moral support)
- (Materialistic support)

3-4 THE GENERAL EFFECT OF DONOR INSTITUTIONS
Second hypothesis: The general effect of donor institutions is positive at the level of significance (α≤0.05)
To test this hypothesis, a one sample T test is used and the results are shown at Table no. (10), which shows the opinions of the sample individuals regarding the second section paragraphs. They are:
First: The effect of donor institutions support on the charities is generally positive and the its mean average is 4.24.
Second: Some characteristics of the charity's board of management could positively affect the decisions of donor institutions of supporting the charities. The results show that the mean average for all the paragraphs of this hypothesis equals 3.83 out of (5). The expected value equals 0.000 which is less than 0.05. This means that the characteristics positively affect the decision of donor institutions of supporting charities. The mean averages for the paragraphs ranged between (2.97 – 4.35) and they are arranged from the most effective to the less in a descending order:
- (The field of the charity's work)
- (Having a key figure from government officials)
- (Having a key figure from intellectuals and academics)
- (Having key figures from society elites and businessmen)
- (The charity has quality awards like ISO)
- (Having a key figure from Guides, Judges, and Sheikh)
- (Having a large number of volunteers)
- (Having a large number of workers)
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3-5 The awareness level about the donor institutions
The third hypothesis: The awareness level about the donor institutions was enough at significance level (α≤ 0.05)
One sample T test was used to test this hypothesis and the results are shown at Table no. (11)in which the opinions of the sample individuals were as the following: The mean average for all the paragraphs of the section (awareness of donor institutions) equals 4.01 out of (5) and the expected value equals 0.000 which is less than 0.05. This means that resources of finding information about the donor institutions were available. The mean averages ranged between (3.22 -4.35). They are in a descending order according to the mean average below:
- (Donor institutions' websites)
- (Personal relationships)
- (Acquaintance visits)
- (Information media)
- (Ministry of Social Affairs website)
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3-6 The procedures and conditions of providing support by donor institutions to the charities
The fourth hypothesis: The charities are satisfied with donor institutions' supporting policies, fields, procedures, and regulations at significance level (α≤ 0.05)
One sample T test was used to test this hypothesis and the results are shown at Table no. (12) in which the opinions of the sample individuals about the fourth section paragraphs (procedures and conditions of providing support by donor institutions for the charities) are: **First: (Standards available at the charities that the donor institutions consider important when supporting your charity):**
The results show that the mean average for all the paragraphs related to the standards available at the charities and the donor institutions consider them important when providing support to the

charities equals 3.95 out of (5) and the expected value equals 0.000 which less than .0.05. This means that these standards available at the charities and important to the donor institutions do exist. The paragraphs' mean averages ranged between (3.73 – 4.16) and they are in the following descending order:

- (Charities that have previously worked with donor institutions at successful projects) this means that Suliman Al Rajhi Foundation prefers to support the charities with previous successful projects

- The less important is (necessary projects)
- Then (investment projects)
- Then the project at which more than one charity worked together at the last position

Second: (The conditions that donor institutions (Suliman Al Rajhi Charitable Foundation) request in order to provide support to the charities):

The results show that the mean average for all the paragraphs related to the conditions that donor institutions (Suliman Al Rajhi Charitable Foundation) request in order to provide support to the charities equals 4.69 out of (5) and the expected value equals 0.000 which is less than 0.05. This means that the conditions that donor institutions (Suliman Al Rajhi Charitable Foundation) request in order to provide support to the charities are acceptable. The mean averages of the paragraphs ranged between (4.62 -4.78) and they are arranged in a descending order according to the mean average:

- At the top, there is (official license)
- Then (providing a work plan for the project according to a scientific mechanism)
- Then (applying an official application)
- Then (providing a current final account approved for the last year)

Third: (The organizational procedures related to your charity projects that has been the reason behind being supported by the donor institutions):

The results show that the mean average to all the paragraphs related to the procedures equals 4.22 out of (5) and the expected value equals 0.000 which is less than 0.05. This means that the organizational procedures related to your charity projects that has been the reason behind being supported by the donor institutions are important and accepted. The paragraphs' mean averages ranged between (3.78 – 4.57) and they are at descending order according to the mean average:

- At the top position, there is (final reports) that means that Suliman Al Rajhi Foundation tends to support the charities that provide final reports and this shows their importance.
- Less important is (project documentation)
- The third position goes for (donor institutions' observation of the project work)
- Finally (providing instalment support)

3-7 Donor institutions' conceptual view

The fifth hypothesis: The conceptual view of donor institutions is positive at significance level (α≤ 0.05)

One sample T test was used to test this hypothesis and the results are shown at Table no. (13) in which the opinions of sample individuals about the fifth section paragraphs(conceptual view of donor institutions) are: The results show that the mean average for all the paragraphs equals 4.08 out of (5) and the expected value equals 0.000 out of .05. This means that the conceptual view of donor institutions is positive. The mean averages for the paragraphs ranged between (3.86 – 4.24) and they are at a descending order according to the mean average:

- (Suliman Al Rajhi Foundation is highly trusted)
- (There is a positive feeling towards Suliman Al Rajhi Charitable Foundation in the Kingdom)
- (When thinking of the support that Suliman Al Rajhi Charitable Foundation has provided to the charity projects, the positive effect of it can be seen)

- (The performance of Suliman Al Rajhi Charitable Foundation is generally improved)
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3-8 The relation between donor institutions and charities

The sixth hypothesis: The relation between donor institutions and charities is accepted at significance level (α≤ 0.05)

One sample T test was used to test this hypothesis and the results are shown at Table no. (14) in which the opinions of sample individuals about the sixth section (the relation between donor institutions and charities) are:

First: (To what extent the following terms are used in your speeches with Suliman Al Rajhi Charitable Foundation):

The results show that the mean average to all the paragraphs related to the use of the following terms in your speeches with Suliman Al Rajhi Charitable Foundation equals 3.51 out of (5) and the expected value equals 0.001 which is less that 0.05. This means that the mentioned terms are used at your speeches with Suliman Al Rajhi Charitable Foundation. The mean averages ranged between (3.22 – 3.81) and they at a descending ordered according to the mean average:

- (Charitable Waqf)
- (Sadaqa)
- (Materialistic donation)
- (Zaka)

Second: (To what extent the next incidents contribute the relation between Suliman Al Rajhi Charitable Foundation and the charities):

The results show that the mean average to all the paragraphs equals 3.47 out of (5) and the expected value equals 0.000 which is less that 0.05. This means that the next incidents do contribute the relation between Suliman Al Rajhi Charitable Foundation and the charities. The mean averages to the paragraphs ranged between (3.03 – 3.86) and they are at a descending order:

- (Meetings and conferences)
- (Acquaintance visits)
- (Charities and donor institutions advertisements)
- (Global Goodness website project)
- (Crisis)
- (MEDAD Centre)

Third: (description of the relation between donor institutions and charities):

In order to make the relation between the two parties (donor institutions and charities) clear, we asked the charities about some phrases that would help understand this relation more and we tried as much as possible to vary the positive and negative sides. Sometimes we just asked about a certain procedure, whether the donor institutions do it or not.

The results show that the mean average for all the paragraphs equals 3.81 out of (5) and the expected value equals 0.000 which is less than 0.05. The mean averages for the paragraphs ranged between (2.78 – 4.32) and they are at a descending order according to the mean average:

(Suliman Al Rajhi Charitable Foundation support should be comprehensive to all fields without being limited to a certain one). This paragraph's mean average was 4.32 at the first position which means that charities prefer receiving comprehensive support at all fields from Suliman Al Rajhi Charitable Foundation.

(Suliman Al Rajhi Charitable Foundation work should be all over the Kingdom without specifying a geographical scope for a certain province). The mean average of this paragraph was 4.16 at the

second position. It means that charities prefer that Suliman Al Rajhi Charitable Foundation work would cover all provinces at the Kingdom.

(Suliman Al Rajhi Charitable Foundation should observe and evaluate the support provided to your charity). The mean average of this paragraph was 4.11 at the third position and it conveys that Suliman Al Rajhi Charitable Foundation observe and evaluate the support it provides.

(The relation between charities and Suliman Al Rajhi Charitable Foundation is a partnership). The mean average of this paragraph was 3.86 at the fourth position and it means that charities look at the relation between the charities and Suliman Al Rajhi Charitable Foundation as a partnership.

(Suliman Al Rajhi Charitable Foundation contributes creating institutional work at the charities). The mean average of the paragraph was 3.81 at the fifth position. This means that charities see Suliman Al Rajhi Charitable Foundation as a contributor of institutional work at the charities.

(Suliman Al Rajhi Charitable Foundation transfers information about their projects with the charities). The mean average of this paragraph was 3.70 at the sixth position. This means that the charities agree and believe that Suliman Al Rajhi Charitable Foundation transfers information about their projects with your charity.

(Transparency covers Suliman Al Rajhi Charitable Foundation procedures of supporting charities). The mean average of this paragraph was 3.70 at the seventh position and it means that charities agree and are exposed to the transparency of Suliman Al Rajhi Charitable Foundation procedures of supporting charities.

(Workers at Suliman Al Rajhi Charitable Foundation look down at your charity when dealing with them). The mean average of this paragraph was 2.78 at the last position. This means that most charities disagree with the idea that donor institutions' workers look down at them when dealing with them.

4- CONCLUSION:
Here are the main general results:
- An overwhelming majority of charities agree on the positive effect of Suliman Al Rajhi Charitable Foundation at work field of charities.
- According to charities, Suliman Al Rajhi Charitable Foundation does not support charities on religious occasions (Ramadan, Eid…) enough.
- Most charities prefer financial support from Suliman Al Rajhi Charitable Foundation, for it has a quick impact and they neglect moral and consultative support.
- What the charities disagree most is providing installment support, for the level of support provided by donor institutions is not enough.
- In general, charities trust and have a positive feeling towards Suliman Al Rajhi Charitable Foundation.
- Charities see that Suliman Al Rajhi Charitable Foundation does not support charities all year around constantly.
- More than half of the charities saw a positive improvement at the general performance of Suliman Al Rajhi Charitable Foundation.
- More than two thirds of the charities take the first step to ask for support from Suliman Al Rajhi Charitable Foundation.
- Government officials are the main key figures that affect Suliman Al Rajhi Charitable Foundation support for the charities.
- Charities positively agree on the idea that Suliman Al Rajhi Charitable Foundation contributes at creating institutional work, the relation between the two parties is a partnership and it is transparent, and it transfers information very well to the charities.

- As a main source of information about donor institutions, charities depend on websites more than Work and Human Resources Ministry.
- Suliman Al Rajhi Charitable Foundation tends to support charities with previous successful projects.
- Suliman Al Rajhi Charitable Foundation does not tend to support charities with large workers numbers.
- The field of the charity is the most important element that contributes positively at the relation between Suliman Al Rajhi Charitable Foundation and the charity.
- There are some terms used among donor institutions and charities such as: charitable waqf, sadqa, material donation, and zaka.
- The vast majority of charities agree on the procedures and conditions the Suliman Al Rajhi Charitable Foundation ask for.

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