

Financial Sustainability of Non-Governmental Organizations: A Systematic Review of Challenges, Strategies, and Best Practices

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Abstract

Financial sustainability remains a persistent challenge for non-governmental organizations (NGOs), which frequently depend on government grants and donor funding. In the absence of stable and diversified income streams, NGOs struggle with strategic planning, staff retention, and consistent service delivery. This systematic review synthesizes current scholarship on financial sustainability in the non-profit sector, focusing on key obstacles and the strategies used to address them. Utilizing the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework and NVivo 12, peer-reviewed studies were systematically identified, screened, and analyzed. The findings indicate that the most significant barriers are related to financial and resource constraints, organizational capability gaps, and external contextual challenges. Key strategies to overcome these barriers include revenue diversification, partnership and resource mobilization, financial resource management, and technology use. In addition to revenue diversification, the thematic analysis highlights the importance of partnerships and resource mobilization, financial resource management, and integrating artificial intelligence as complementary strategies. The analysis also identifies four organizational enablers of financial sustainability: organizational capacity, leadership and governance, stakeholder trust, and volunteer capacity. These results emphasize the need for context-specific, multidimensional approaches to strengthen NGOs' financial resilience and ensure the long-term sustainability of their programs. By consolidating insights from diverse studies, this review provides a comprehensive overview of financial sustainability research in the nonprofit sector, identifies critical gaps for further investigation,

and offers practical guidance for practitioners and policymakers.

Keywords: financial sustainability, Non-governmental organizations (NGOs), Systematic Reviews and Meta-Analyses (PRISMA), challenges, strategies

1. Introduction

Non-profit organizations (NPOs) and non-governmental organizations (NGOs) are essential in tackling social challenges that are often inadequately addressed by market solutions or government actions (McDonald et al., 2015). These entities often operate in resource-constrained environments and continually strive for financial sustainability. This refers to their ability to secure, allocate, and manage enough resources to consistently fulfill their mission without becoming overly dependent on a single funding source (Karanja and Karuti, 2014). Financial sustainability is considered a key aspect of overall organizational viability, as stable and predictable funding is crucial for NGOs to plan long-term, retain competent staff, and reliably provide services to their beneficiaries (Gajdová & Majdúchová, 2018).

The notion of sustainability is inherently complex. Organizations are seen as complex adaptive systems that interact dynamically with broader economic, political, and social contexts. Therefore, achieving sustainability—whether financial or otherwise—demands adaptive leadership, strategic foresight, and the ability to manage uncertainty (Metcalf & Benn, 2013). Leaders must go beyond traditional financial management practices by anticipating systemic shifts, promoting collaborative problem-solving among stakeholders, and fostering a culture of organizational learning and innovation. According to complexity leadership theory, sustainable organizations do not simply respond to external pressures; they actively create conditions that enhance adaptability through diverse revenue streams, transparent governance, and resilience-building initiatives (Metcalf & Benn, 2013).

Research on financial sustainability within the non-profit sector has increasingly garnered scholarly attention. Previous studies underscore that income diversification, encompassing self-financing, collaborations with private and public entities, and earned revenue strategies, enhances NGOs' independence, resilience, and capacity to adapt to shifting donor priorities. (Buuse et al., 2020; Svidroňová & Vaceková, 2012). However, balancing mission integrity with commercial activities remains a key challenge, as overemphasis on revenue generation can compromise the core social objectives of the organization (Daniel & Kim, 2018). Moreover, despite the growing body of literature, gaps remain in understanding the broader patterns of research on financial sustainability. The extant research is often fragmented, with studies varying widely in their conceptual definitions, methodological approaches, and contextual focus (Kakati & Roy, 2021; McDonald et al., 2015). This systematic review aims to address these gaps by synthesizing existing literature on NGO financial sustainability. Specifically, the review seeks to (i) examine publication trends to understand how research on financial sustainability has evolved, (ii) identify the most frequently utilized research methodologies, (iii) map the proposed strategies for achieving financial sustainability and the

barriers encountered, (iv) highlight the key journals that publish on this topic, and (v) analyze the contextual settings in which these studies have been conducted. By consolidating these insights, this review contributes to a more comprehensive understanding of the state of knowledge in the field, identifies areas for further research, and provides practical guidance for leaders and decision-makers working to strengthen the financial viability of non-profit organizations.

The growing complexity of the funding landscape for NGOs worldwide underscores the relevance of this review. Variations in the global economy, evolving donor priorities, and cuts in international aid have heightened competition for scarce resources, while increased expectations for accountability, transparency, and demonstrable impact have raised the standards for organizational effectiveness (Modi & Sahi, 2021). The COVID-19 pandemic has further complicated these issues by disrupting traditional funding streams and compelling NGOs to adjust swiftly to maintain service delivery amid unprecedented circumstances. In light of this, consolidating evidence on financial sustainability strategies, obstacles, and trends is essential not only to advance academic knowledge but also to provide practitioners and policymakers with practical insights to strengthen organizational resilience and long-term sustainability.

Utilizing a structured systematic review process based on the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines, this study systematically gathers, filters, and evaluates peer-reviewed research on the financial sustainability of NGOs. The article is structured as follows: the first section outlines the systematic review methodology; the second section presents the literature review findings; the third section analyzes the results; and the final section presents the conclusions, limitations, and suggestions for future research.

2. Methods

Literature search and screening processes

To identify relevant studies, a keyword search was conducted in the SCOPUS and Web of Science (WOS) databases, focusing on the TITLE, ABSTRACT, and KEYWORDS fields. The search was conducted in August 2025 and included studies published from 2005 up to 2025. The search terms employed were: (“non-governmental organization” OR NGO* OR “nonprofit organization” OR “not-for-profit”) AND (“financial sustainability” OR “financial stability” OR “financial resilience”) AND (barriers OR challenges OR obstacles OR “limiting factors”) AND (strategies OR practices).

This review used a systematic approach to search for and select relevant studies, as shown in the PRISMA flowchart. As shown in Figure 1, database searches initially identified 1,504 records. After removing 836 duplicates, 668 unique records remained for title screening. At this stage, 183 articles were discarded as irrelevant, leaving 485 articles for abstract screening. Abstract screening excluded 220 articles that did not meet the inclusion criteria, and the remaining 265 articles were retrieved for full-text review. At the full-text stage, 179 articles

were excluded for lacking relevant data, 13 were review papers, 8 lacked full text, 26 lacked the target population of interest, and 3 were published in a language other than English. After applying these exclusion criteria, 36 studies were deemed eligible and were included in the final synthesis.

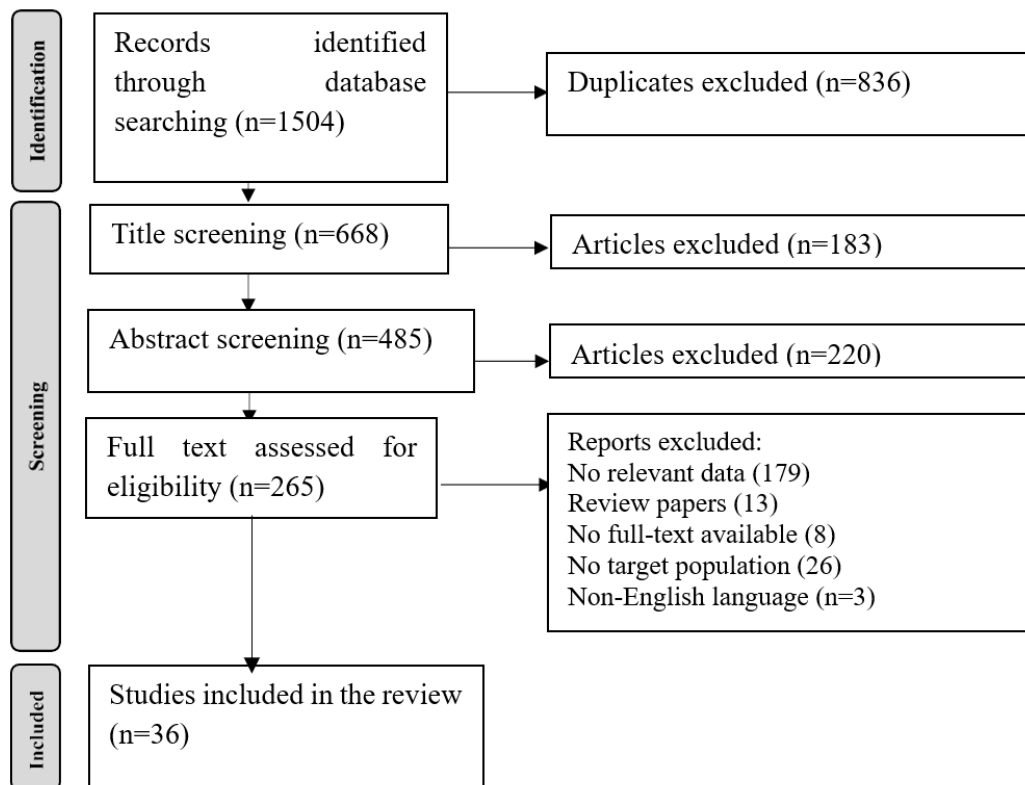


Figure 1. PRISMA flowchart illustrating the search strategy and paper selection process

Inclusion and exclusion criteria

A rigorous set of inclusion and exclusion criteria was established in line with the research objectives. First, only studies focusing on the financial sustainability of the NGOs were included. Second, eligible articles had to be published in indexed peer-reviewed journals. The Scopus database was chosen because it is a collection of abstract and citation data pertaining to peer-reviewed literature and is extensively utilized by researchers globally (Parmentola et al., 2022). To ensure a comprehensive review, additional databases, including Web of Science (WoS), were also consulted. Third, only empirical studies with clear methodological frameworks and research outcomes were included. Thus, the review included only original research articles and excluded review articles, book chapters, and conference proceedings. Lastly, all selected articles were required to be published in English.

3. Results

This section outlines the key results from the systematic review regarding the financial sustainability of NGOs. The analysis is organized into sections covering publication trends

over time, the range of journals involved, the geographical diversity of the studies, and the methodologies used. It also summarizes the main obstacles to financial sustainability highlighted in the literature and suggests potential strategies and enablers for overcoming them.

Year-wise publication

Figure 2 shows trends in the articles reviewed in this analysis. The publication pattern from 2005 to 2025 shows a general increase, despite some year-to-year variation. In the earlier period (2005–2018), publications were relatively modest, averaging between one and three articles each year. However, publications rose notably in 2019 and 2020, with four publications, suggesting growing academic interest in the topic. This spike may be linked to the subject's increased significance amid global events such as the COVID-19 pandemic, which likely drew greater scholarly attention. Although there was a brief drop in 2022, the number of studies picked up again, hitting a high of five publications by 2025. Overall, the trend indicates growing enthusiasm for research in this area, particularly in recent years.

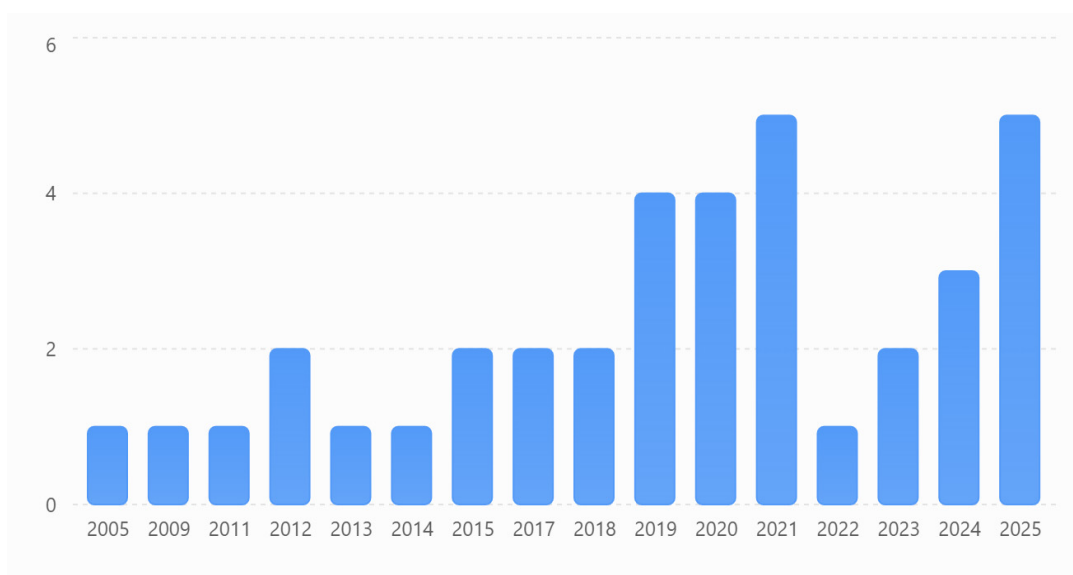


Figure 2. Distribution of the reviewed papers by year

Journals-wise distribution

Figure 3 presents an analysis of publication distribution across the academic journals included in the dataset. *Voluntas* is the leading platform, with eight contributions, reinforcing its status as a premier venue for advancing research in this field. Following *Voluntas*, *Sustainability*, *Nonprofit Management and Leadership*, and *Development in Practice* collectively offer a moderate yet significant number of publications, with three and two contributions, respectively. The other journals contribute only a single publication each. This distribution underscores *Voluntas*'s pivotal role as a key channel for disseminating knowledge in this domain.

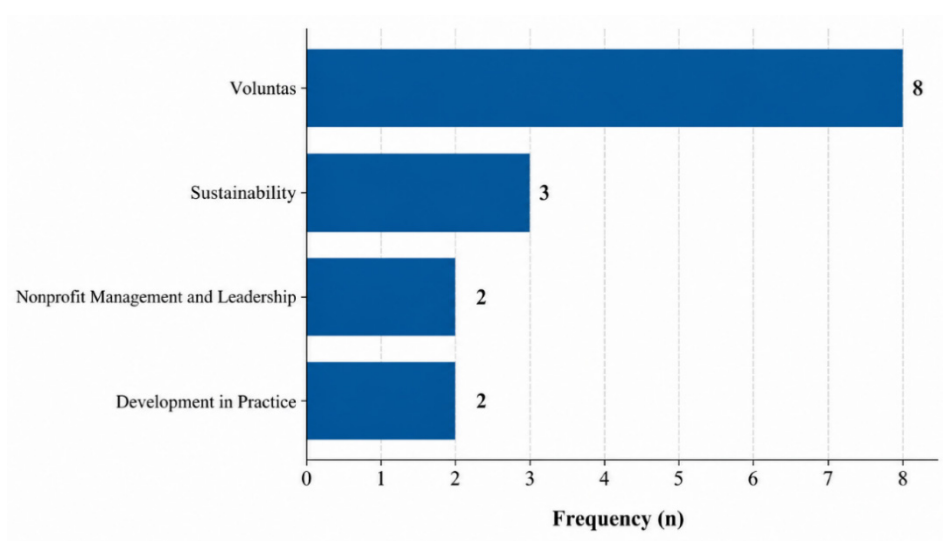


Figure 3. Top Journals by Frequency

Geographical spread of the studies

The analysis reveals a marked geographical disparity in the reviewed literature, with certain countries showing a higher frequency of publications than others. Notably, the United States leads the sample with four studies, followed closely by China and Ghana, each contributing three papers. Pakistan, the United Kingdom, Slovakia, Zimbabwe, and South Africa each provide a moderate representation, with two papers per country. Other nations—including Canada, Cambodia, Turkey, Palestine, Malaysia, Jordan, Vietnam, Indonesia, Kazakhstan, Nepal, Thailand, Tunisia, Zambia, Romania, Russia, Kosovo, and Germany—contribute minimally, with a single publication each.

At the continental level, Asia emerges as the predominant region, accounting for 15 countries (41.7%). Africa follows with nine countries (25.0%), while Europe contributes eight nations (22.2%). North America, in contrast, encompasses the least representation, with five countries (13.9%). Asia's prominence in this study underscores its diverse representation, encompassing major economic powers like China and Pakistan as well as smaller nations such as Cambodia, Malaysia, and Nepal. This broad participation reflects Asia's heterogeneity, where influential geopolitical entities coexist alongside less represented states, offering a rich array of institutional and developmental contexts for comparative examination (See Figure 4).

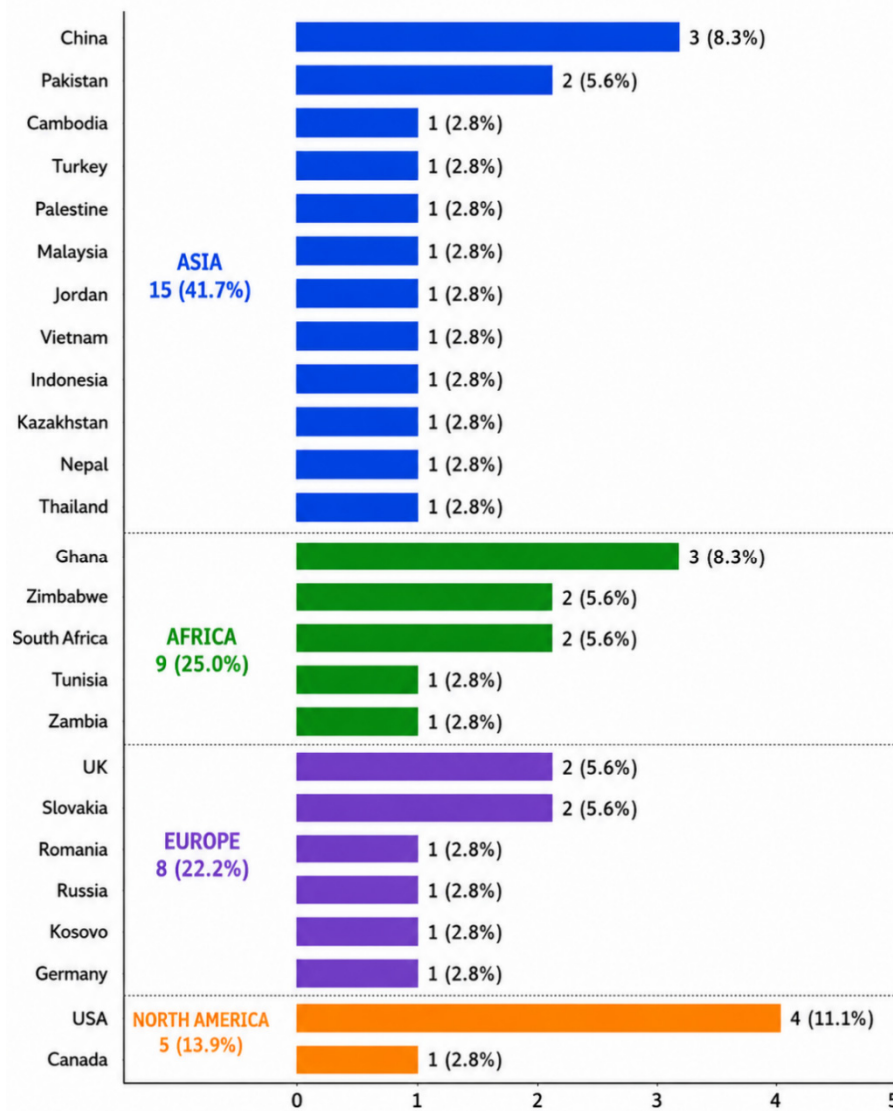


Figure 4. Distribution of the countries

Research methodologies employed

An examination of research methodologies reveals a strong prevalence of quantitative designs, which make up 46.2% of the studies analyzed. This indicates a clear preference for quantitative methods when exploring NGOs' financial sustainability. Qualitative approaches represent about 38.5% of the studies, suggesting that in-depth investigations into organizational dynamics, stakeholder experiences, and specific contextual challenges are somewhat overlooked in the current literature. Mixed-method designs are the least common, appearing in only 15.4% of studies. This limited use suggests that few researchers have combined qualitative and quantitative insights within a single study. For more detailed findings, see Figure 5.

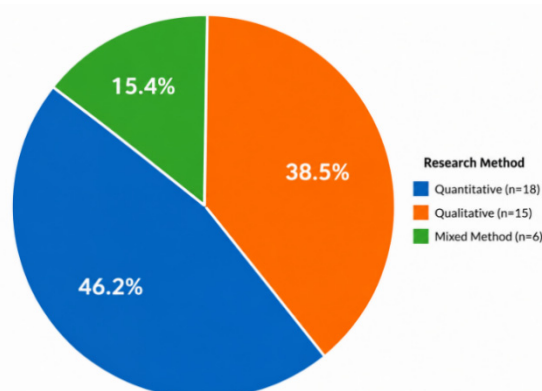


Figure 5. Distribution of research methods used in the analyzed studies

Barriers to financial sustainability

The thematic analysis using NVivo identified three principal categories of barriers hindering NGOs' financial sustainability: Financial and Resource Constraints, Organizational Capacity, and the External Environment (Table 1). The relative prominence of these barriers was determined by the frequency of coded references generated in NVivo, indicating the issues participants emphasized most.

Among the identified barriers, Financial and Resource Constraints emerged as the predominant theme. Within this category, the scarcity of resources was the most frequently cited challenge, underscoring that inadequate financial and material resources constitute a foundational obstacle to sustaining organizational operations. Participants also pointed to donor dependence and resource reliance, indicating that overreliance on a limited number of funding sources reduces organizational autonomy and increases vulnerability to shifts in donor priorities. These insights suggest that NGOs face substantial challenges in securing stable, diversified revenue streams, which in turn limits their capacity for long-term planning and strategic investment.

The second significant barrier identified was organizational capacity. Respondents predominantly highlighted human resources issues, particularly shortages of skilled personnel and difficulties attracting and retaining qualified staff. Leadership capabilities also emerged as a critical concern, reflecting the essential role managerial competence plays in financial planning and organizational development. While less frequently mentioned, constraints related to inadequate long-term planning and broader organizational limitations were noted, suggesting that internal management systems and strategic capabilities need improvement to support sustainable growth.

The external environment constituted the third category of barriers. Within this theme, government and legislative barriers emerged as significant factors, indicating that regulatory frameworks, administrative procedures, and policy-related challenges substantially affect NGOs' financial sustainability. Although economic instability was referenced less often, it was acknowledged as an external factor that exacerbates financial uncertainty by influencing

donor behavior, operational costs, and the overall funding landscape.

In sum, the findings illustrate that the barriers to financial sustainability for NGOs are multidimensional, encompassing both internal organizational deficiencies and external institutional constraints. While financial limitations are the most immediate challenge, the results imply that enhancing organizational capabilities alone is insufficient to ensure long-term sustainability unless a supportive policy environment and greater diversification of financial resources accompany it. Accordingly, improving financial sustainability necessitates integrated interventions that simultaneously bolster organizational capacity, diminish dependence on external donors, and address structural barriers within the institutional framework.

Table 1. Barriers to Financial Sustainability of NGOs

Main Theme	Sub-theme	Code	References
Barriers	Financial and Resource Constraints	Resource Scarcity	Shava (2021); Kachumi et al. (2025)
		Donor Dependency	Morrar & Sultan (2020); Kachumi et al. (2025); Muratova & Onuchko (2025)
		Resource Dependency	Maboya & McKay (2005); Mitchell (2012); Green et al. (2021)
	Organizational Capacity	Human Resources	Okorley & Nkrumah (2012); Maboya & McKay (2005); Tiltay & Islek (2020)
		Leadership Skills	Skandrani et al. (2021)
		Inadequate Long-term Planning	Skandrani et al. (2021); Kachumi et al. (2025)
		Organizational Limitations	Skandrani et al. (2021)
	External Environment	Government Barriers	Morrar & Sultan (2020); Shava (2021); Kc (2025)
		Legislative Barriers	Maboya & McKay, (2005); Gajdová & Majdúchová (2018); Muratova & Onuchko (2025)
		Economic Instability	Kachumi et al. (2025)

Strategies to overcome the barriers

The thematic analysis identified two overarching themes related to financial sustainability in nonprofit organizations: financial sustainability strategies and financial sustainability enablers. Within these themes, the reviewed studies yielded several sub-themes. The frequency of references associated with each sub-theme indicates the relative emphasis placed on different aspects of financial sustainability across the literature (Table 2).

The first major theme, Financial Sustainability Strategies, covers the methods nonprofit organizations use to build long-term financial stability. Notably, Revenue Diversification is the most frequently referenced sub-theme. Related codes for this sub-theme include business ownership, social enterprise initiatives, corporate social responsibility, FinTech-based endowments (waqf), and entrepreneurial and strategic fundraising efforts. These findings underscore a prevalent focus within the literature on broadening income streams through both commercial activities and innovative fundraising approaches.

Following closely is Partnership and Resource Mobilization, which also features prominently

within the literature. This sub-theme incorporates codes such as community support, external relationship capacity, internal fund mobilization, and collaborative partnerships. The data suggest that establishing collaborations with external stakeholders and effectively mobilizing diverse organizational resources are frequently acknowledged strategies to enhance financial sustainability. In contrast, Financial Resource Management received far less attention, with only five references. The key codes linked to this sub-theme include cost-cutting measures, financial concentration, and the development of financial management capacity, indicating that comparatively few studies have explicitly concentrated on the efficient management and allocation of financial resources. Notably, Artificial Intelligence emerged as the least represented strategy, appearing in only one study, where it was recognized as a nascent tool for bolstering financial sustainability.

Financial Sustainability Enablers represent the internal organizational factors that facilitate the successful implementation of financial sustainability strategies. Organizational Capacity was the most frequently reported enabling factor. The associated codes included adaptation, human resources, organizational learning, organizational capacity, and organizational culture, suggesting that organizational competencies and learning capabilities are consistently recognized as important supporting conditions.

Moreover, Leadership and Governance were recognized as significant enabling factors. Key codes in this category encompass board involvement, governance practices, leadership styles, and transparency, emphasizing how governance structures and leadership methodologies contribute to organizational sustainability. Other enabling factors received less attention in the reviewed studies. Stakeholder Trust appeared in one reference, primarily through the trust-building code. In contrast, Volunteer Capacity appeared in two references, tied to the codes of leveraging volunteers and understanding volunteer motivations. Although these sub-themes were discussed less frequently, they were consistently recognized as organizational elements vital to financial sustainability.

Table 2. Financial Sustainability Strategies and Enablers

Main Theme	Sub-theme	Codes (Examples)	References	
Financial Sustainability Strategies	Revenue	Business ownership;	Fontana & Pisalyaput (2023); Cheuk et al. (2020);	
	Diversification	enterprise; Corporate social responsibility;	Tran (2023); Muratova & Onuchko (2025); Alnamrouti et al. (2022); Shava (2021); Faisal et al. (2024); Carroll & Stater (2009); Svidroňová (Waqf); Entrepreneurial and strategic fundraising strategies	(2024); Mitchell (2012); Bingham & Walters (2013); Khieng & Dahles (2015); Wicker et al. (2015); Mendoza-abarca & Gras (2017); Ceptureanu et al. (2017); Zhu et al. (2018); Arhin et al. (2018); Paredes et al. (2019); Ye & Gong (2021); Dzinamarira et al. (2024)
	Partnership and Resource Mobilization	Community External relationship capacity; internal funds; Partnerships	Fontana & Pisalyaput (2023); Kumi et al. (2025); Nurlinah et al. (2025); Bingham & Walters (2013); Arhin et al. (2018); Paredes et al. (2019); Morrar & Sultan, 2020); Dzinamarira et al. (2024); Muratova & Onuchko (2025)	
	Financial Resource Management	Concentration; Cost-cutting; management capacity	Frumkin & Keating (2011); Arhin et al. (2018); Gajdová & Majdúchová (2018); Ceptureanu et al. (2017); Cheuk et al. (2020)	
Financial Sustainability Enablers	Technology	Artificial intelligence	Alnamrouti et al. (2022)	
	Organizational Capacity	Adaptation; resources; learning; capacity; culture	Mitchell (2012); Vorwerk Marren et al. (2024); Okorley & Nkrumah (2012); Ilyas et al. (2020); Alnamrouti et al. (2022); Nurlinah et al. (2025); Kumi et al. (2025); Alnamrouti et al. (2022); Ceptureanu et al. (2017); Vorwerk Marren et al. (2024)	
	Leadership and Governance	Board involvement; Governance; Transparency	Hodge & Piccolo (2005); Zhu et al. (2018); Vorwerk Marren et al. (2024); Okorley & Nkrumah (2012); Ceptureanu et al. (2017); Stanovci et al. (2019); Wei (2021); Arhin et al. (2018)	
	Stakeholder Trust	Building trust	Ilyas et al. (2020)	
	Volunteer Capacity	Leveraging volunteers; Volunteer motivations	Dzinamarira et al. (2024); Tiltay & Islek (2020)	

Keyword co-occurrence analysis

As shown in Figure 6, we conducted a keyword co-occurrence analysis to examine interrelations among topics and concepts in the field. This approach assumes that words appearing in tandem are thematically interconnected. To map these keywords, we used co-word analysis in Bibliometrix to visualize the network. The resultant keyword co-occurrence map delineates the primary conceptual framework of research on financial sustainability in the nonprofit sector. The central cluster highlights a strong emphasis on financial sustainability, nonprofit management, and organizational development, indicating that research primarily focuses on how nonprofit organizations enhance their long-term viability through internal capacities and strategic initiatives. This observation aligns with the

NVivo themes concerning organizational capacity and financial sustainability strategies. An additional cluster underscores the significance of revenue diversification, collaborative partnerships, leadership, and governance. Conversely, the more peripheral clusters represent nascent yet underexplored areas, such as technology and innovation, which correspond with themes less frequently identified in the NVivo analysis.



Figure 6. Keyword co-occurrence (Source: Bibliometrix)

4. Discussion and Future Research Agenda

The publication trends of the reviewed studies between 2005 and 2025, show an overall increase in research output despite some year-to-year fluctuations. A steady upward trend from 2022 to 2025 reflects growing scholarly interest in financial sustainability. Among the journals, ‘Voluntas’ emerged as the leading platform for dissemination, followed by ‘Sustainability’, ‘Nonprofit Management and Leadership’, and ‘Development in Practice’. The geographical distribution of studies presents a marked imbalance, with Asia accounting for the largest share at 41.7%, followed by Africa (25.0%), Europe (22.2%), and North America (13.9%). The prominence of the United States, China, and Ghana as the most frequently represented countries highlights a significant gap in the academic discourse on financial sustainability, particularly in many developing regions and countries. To advance the field, future research should broaden its scope to these underrepresented geographical contexts. Comparative cross-country and cross-regional designs are essential for discerning how institutional, economic, and cultural variances affect nonprofit financial sustainability.

Methodologically, the reviewed studies predominantly used quantitative approaches, with qualitative and mixed-methods designs less common. This predominance suggests a preference among researchers for empirical data, statistical analyses, and measurable indicators, such as financial ratios, funding structures, and performance metrics. The limited

use of qualitative and mixed-methods research represents a methodological gap; incorporating these approaches could yield deeper insights into the contextual and organizational factors that affect financial sustainability. Therefore, future studies should adopt mixed-methods and qualitative designs to develop a more nuanced understanding of this critical area.

This study aimed to elucidate the primary barriers, strategies, and enabling factors shaping NGOs' financial sustainability through thematic analysis. Key findings reveal several critical gaps in the existing literature. Notably, although revenue diversification is a central theme, current research largely focuses on conventional strategies, including social enterprises, business ownership, and corporate social responsibility. Researchers have paid too little attention to assessing the long-term effectiveness of these strategies or comparing their effectiveness across different organizational sizes, nonprofit sectors, and institutional contexts. Future inquiries should examine the relative effectiveness of diverse revenue diversification models and explore how contextual factors influence their success. Additionally, although partnerships and resource mobilization emerged as a prominent theme, extant studies primarily frame partnerships in terms of resource acquisition. More research is needed on how partnership quality, governance frameworks, and long-term collaborations affect financial sustainability. Future research should investigate the dynamics of strategic partnerships and provide longitudinal evidence on how collaborative networks contribute to organizational resilience over time. Another significant gap lies in the area of financial resource management, which has not garnered sufficient scholarly attention despite its critical role in financial sustainability. The literature has primarily focused on cost reduction and financial management capacity, while aspects such as financial planning, investment strategies, reserve policies, financial risk management, and performance evaluation have been relatively overlooked. Subsequent studies should move beyond revenue generation to examine how financial management practices affect long-term organizational sustainability.

Furthermore, the minimal representation of artificial intelligence in the literature—evident in only one study—underscores a considerable opportunity for exploration. As the nonprofit sector undergoes rapid digital transformation, there is a pressing need to investigate how AI, machine learning, predictive analytics, and digital fundraising technologies can enhance donor targeting, improve financial forecasting, facilitate fraud detection, optimize resource allocation, and boost operational efficiency. Future research should assess both the opportunities and ethical challenges associated with AI adoption in nonprofit organizations.

While organizational capacity, leadership, and governance are documented enabling factors, most studies examine them independently. Future research should explore how organizational capacity interacts with governance quality and financial strategies to influence financial sustainability, employing integrated conceptual models and longitudinal research designs to establish causal relationships. Finally, stakeholder trust and volunteer capacity remain among the least investigated themes, despite their acknowledged significance in nonprofit organizations. The limited existing evidence suggests that the relational and human aspects of

financial sustainability have not received adequate scholarly focus. Future work is necessary to address these critical dimensions.

5. Conclusion

This systematic review offers a comprehensive examination of the evolving landscape of nonprofit financial sustainability research, highlighting publication trends, methodological approaches, geographical patterns, key challenges, strategic responses, and enabling factors. The findings indicate a notable increase in scholarly interest in financial sustainability, particularly in recent years, underscoring its critical significance for nonprofit organizations navigating complex and uncertain environments. Nevertheless, the existing literature is characterized by geographical concentration, methodological limitations, and uneven development across thematic areas. The preponderance of studies from Asia, Africa, and a select number of countries highlights the pressing need for broader global perspectives, especially from underrepresented regions where institutional contexts and resource constraints may substantially influence nonprofit sustainability outcomes.

Moreover, the review shows that existing scholarships have largely focused on revenue diversification, partnerships, and organizational capacity as core mechanisms for achieving financial sustainability. While these topics offer valuable insights, considerable knowledge gaps remain regarding the long-term effectiveness of various financial strategies, the management of strategic partnerships, and the impact of advanced financial management practices on organizational resilience. Additionally, emerging domains such as artificial intelligence, digital transformation, and technology-driven fundraising remain significantly underexplored, despite their increasing pertinence to enhancing nonprofit efficiency, decision-making, and resource mobilization. This review contributes to the nonprofit sustainability literature by delineating current research patterns and identifying critical avenues for future investigation. Addressing these gaps will empower scholars and practitioners to develop more context-sensitive, evidence-based strategies that bolster the financial resilience and long-term viability of nonprofit organizations globally.

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Author contributions

Jamal Elmahi Saeid Al Khalifa focused on writing the original draft. Rossilah Binti Jamil contributed to supervision and editing. All authors have read and agreed to the published version of the manuscript.

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The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Data sharing statement

No additional data are available.

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