

The Digital Transformation and Its Reflection on the Level of Institutional Competence in NGOs in Palestine

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Abstract: The study aimed to identify digital transformation and its reflection on the level of institutional efficiency in NGOs in Palestine. The study used the descriptive analytical approach, and a structured questionnaire was used to collect data that contribute to achieving the objectives of the study. The study population consists of workers in NGOs in the southern Palestinian governorates, Random sampling was used to collect data. (190) questionnaires were distributed and (183) applicable questionnaires were retrieved, meaning 96% of the total questionnaires that were distributed were retrieved. The results of the study showed that the general estimate for digital transformation reached (83.92%), and that the ranking of the areas of digital transformation is as follows: (infrastructure, organizational culture, human resources, leadership and administrative support, plans and strategies, and material resources). The axis of institutional efficiency also ranked as follows: High and with a relative weight (91.85%), the results also showed the existence of a significant correlation and impact for the dimensions of digital transformation and achieving institutional efficiency among NGOs in the southern Palestinian governorates. The study presented a set of recommendations, the most important of which are: the necessity of providing a special budget for training and development, attracting expertise and specialists in digital transformation to work in organizations, and providing the software tools necessary to build and manage the digital transformation process.

Keywords: Digital Transformation, Institutional Efficiency, NGOs, Southern Palestinian Governorates, Palestine.

1. INTRODUCTION

In recent years, the world has witnessed fundamental developments that affected various aspects of life and affected various types of organizations, which generated a new world, the world of globalization, in which the scientific revolution and enormous technical developments prevailed, which contributed to the reshaping of new organizational patterns and at the same time presented strongly values and new ideas, The problem of time and space has become in the context of communication and human interaction by using advanced information technology and its automatic adoption in the operation of its operations, focusing on performance and the strategy adopts thought and approach to achieving sustainable development in light of different cultures (Salhi, 2017).

The organizations have rushed to adopt such technologies in order to transform their traditional services into advanced electronic services that contribute to harnessing these developments to conduct the lives of individuals, improving and developing administrative work, shortening administrative procedures quickly, and few costs, in addition to exploiting organizational resources in the optimal form (AL Shobaki et al It is totally on the efficiency of the institutional performance of the organizations, and increased transparency in work, thus increasing the satisfaction of service recipients.

The researchers believe that digital transformation helps NGOs in providing electronic services at simple costs, and helps the growth of the work of organizations, which in turn contributes to raising institutional efficiency and expanding their work, and obtaining good statistics and analyzes of data. And based on the above, the importance of studying digital

transformation and its reflection on the level of institutional efficiency in NGOs in Palestine is highlighted.

2. PROBLEM STATEMENT

In order to stand on the role and importance of digital transformation, the researchers held a workshop with (20) NGOs, including (5) institutions that apply technological techniques based on digital transformation. The digital transformation and its impact on business development were discussed. The participants in the workshop agreed that digital transformation is a strategic technology to solve many of the problems facing institutions, such as duplication in providing services, in addition to considering digital transformation as an effective alternative to the prevailing paper system and some weak databases. The participants stressed that implementing digital transformation contributes to alleviating the problem of poor coordination and integration between different institutions. The attendees considered digital transformation to be an effective tool for achieving good levels of control at the level of the government and partner agencies, in addition to setting clear standards for dealing with beneficiaries away from moodiness and contributing to enhancing transparency. Finally, it improves overall institutional performance in terms of saving time and effort, which in turn contributes to raising institutional efficiency (Charitable Organizations Association, 2023).

This has revealed some recent studies that the world companies have invested \$ 2 trillion by 2020 in developing their digital transformation technologies, and this qualitative shift in the volume of investments is imposed by the necessities of increasing complexities of the IT sector with regard to

devices and applications and increasing the bet on the efficiency of employees who work in technical departments. Information is not to be exposed to any defect, and in order for information technology managers to maintain their competitive capabilities in the markets, they should re-focus on information technology strategies so that the effective work force with the highest returns is the focus of the productive process, which contributes to raising the efficiency of organizations (Al Najjar et al., 2022).

Several research and studies such as a study (AMR, 2018) and the study (NIMR, 2018) and the study (Sheikho, 2015) and study (khalil, 2019) indicated that organizations seek through their various development plans to make clear interest in the digital transformation of NGOs, and despite the transformation Partial digital in organizations, but there are some challenges that organizations are still facing in adopting such technologies.

3. RESEARCH QUESTIONS

From the above, the main question that the head will answer was:

What is the effect of digital transformation and its impact on the level of institutional efficiency in NGOs in the southern governorates?

A number of sub -questions that will be answered by the study are derived from the main question:

Q1-: What is the reality of the application of digital transformation in NGOs in the southern Palestinian provinces?

Q2-: What is the level of institutional efficiency in NGOs in the southern Palestinian provinces?

Q3-: Is there a statistically significant correlation at a moral level ($\alpha \leq 0.05$) between digital transformation and the level of institutional efficiency in NGOs in the southern Palestinian provinces?

Q4-: Is there an impact of the dimensions of digital transformation on raising the level of institutional efficiency in NGOs in the southern Palestinian governorates?

Q5-: Are there statistically significant differences at a significance level of ($\alpha \leq 0.05$) in the respondents' response to the impact of digital transformation in raising the level of institutional efficiency in NGOs in the southern Palestinian governorates according to personal and organizational data?

4. RESEARCH OBJECTIVES

Based on the established research questions, this study aims to achieve the following objectives:

1. Identifying the reality of digital transformation in NGOs in the southern Palestinian governorates.
2. Measuring the level of institutional efficiency in NGOs in the southern Palestinian governorates.
3. Studying the relationship between digital transformation and the level of institutional efficiency in NGOs in the southern Palestinian governorates.

4. Measuring the impact of digital transformation on institutional efficiency in NGOs in the southern Palestinian governorates.
5. Showing the differences in respondents' responses to the impact of digital transformation on institutional efficiency in NGOs in the southern Palestinian governorates according to personal and organizational data
6. Coming up with recommendations that contribute to strengthening the decision to adopt and enhance digital transformation.

5. RESEARCH IMPORTANCE

Aspects of the importance of the study can be determined from the contribution and the expected addition, as follows:

Scientific (Theoretical) Importance:

- Identify the ways to enhance digital transformation through a set of practices and the importance of applying these practices outside the scope of the traditional patterns of these roles, especially since some of them are considered modern in Arab environments.

- The theoretical importance of this study highlights, especially in light of the scarcity of studies related to the promotion of the digital transformation of NGOs in the Gaza Strip, which contribute to achieving the organization's goals and raising the efficiency of organizations.

- The results of the study contribute to giving a clear picture of the aspects that must be taken care of and give it priority in order to enhance digital transformation in NGOs.

Practical (Applied) Importance:

- A realistic study of a modern scientific phenomenon affecting NGOs in the southern Palestinian governorates.

- The study hopes that the results of this study will be circulated to officials in NGOs in the southern Palestinian governorates.

- The study is useful in identifying ways to enhance digital transformation and knowing its importance in enhancing institutional efficiency and its use in NGOs.

- Providing NGOs with documented recommendations and proposals derived from the field study helps improve ways to enhance digital transformation in NGOs in the Gaza Strip.

- The study practically provides recommendations and proposals for decision-makers in NGOs to develop the performance of NGOs using ways to enhance digital transformation, which helps develop administrative work.

6. RESEARCH HYPOTHESIS

In order to provide an appropriate answer to the study questions raised, the study seeks to test the validity of the following hypotheses:

Ho₁: There is a statistically significant relationship at a significance level of ($\alpha \leq 0.05$) between the dimensions of digital transformation and the level of institutional efficiency in NGOs in the southern Palestinian governorates.

Ho₂: There is a statistically significant effect at a significance level of ($\alpha \leq 0.05$) for the dimensions of digital transformation in raising the level of institutional efficiency in NGOs in the southern Palestinian governorates.

Ho₃: There are statistically significant differences at a significance level of ($\alpha \leq 0.05$) in the respondents' response to the digital transformation and its reflection in raising the level of institutional efficiency in NGOs in the southern Palestinian governorates according to personal and organizational data.

7. LIMITATIONS AND DIRECTIONS FOR RESEARCH

The scope of the study shall be as follows:

- Objective limits:** It was limited to studying digital transformation and its impact on the level of institutional efficiency.
- Human Limit:** The study was conducted on employees of the NGOs under study who responded electronically by filling out the questionnaire.
- Institutional limitation:** The study was conducted on NGOs operating in Palestine.
- Spatial limitation:** The study was conducted in Palestine, specifically in the southern Palestinian governorates.
- Time Limits:** The study was conducted, primary data was collected, and statistical analysis was carried out in the year (2024)

8. LITERATURE REVIEWS

- Study of (Al Najjar et al., 2023) Which aimed to identify the digital transformation in NGOs in Palestine, and the study used the descriptive analytical approach, and an organized questionnaire was used to collect data that contributes to achieving the goals of the study, and the study community is one of the data and the data was collected by workers in NGOs in the southern governorates The Palestinian, a random sample was used, where (183) questionable questionnaires were obtained. The results of the study showed that the general evaluation of digital transformation amounted to (83.92%), and that the arrangement of the areas of digital transformation came as follows: (infrastructure, organizational culture, human resources, leadership and administrative support, plans and strategies, material resources).
- The study of (Al Najjar et al., 2023) The study aimed to identify the level of institutional efficiency in NGOs in Palestine, and the study used the descriptive analytical approach, and an organized questionnaire was used to collect data that contributes to achieving the goals of the study, and the study community consists of workers in NGOs in the southern Palestinian provinces, and the

sample was used Random for data collection where (183) questionnaires are applicable, and the results of the study showed that the general estimate of the level of institutional efficiency is high and a relative weight (91.85%), as well as the results showed that there are statistically significant differences in achieving institutional efficiency according to variables (gender, number of years of service While it was found that there are no statistically significant differences in achieving institutional competence according to the variables (the scientific qualification, age group).

- Study of (Al Shobaki et al., 2022) Which aimed to identify the digital transformation and its impact on the application of cyber security in the Palestinian Ministry of Interior and National Security, and the study used the descriptive analytical approach. The study tool (questionnaire) and a comprehensive survey method were used, where (61) questionnaires were retrieved by (87.1%), and it was unloaded and analyzed using the SPSS statistical package. The study reached several results, including that there is a statistically significant correlation between all dimensions of digital transformation and the application of cyber security in the Ministry of Interior and National Security. And that there is an impact of the digital shift on the implementation of security in the Ministry of Interior and National Security in the governorates of Gaza, and the impact factor reached (0.897). It turns out that the dimensions affecting the variable of cyber security are the dimensions of (organizational structure, job description, private data security, and technical infrastructure needed for digital transformation), as these dimensions affect (89.7%) of contrast in the application of cyber security. Electronic security.
- The Study of (Mesbah, 2022), which aimed to determine the level of digital transformation, determine the level of quality of social services, and determine the most dimensions of digital transformation related to improving the quality of social services in the local community development units, and the researcher adopted during his study the descriptive approach and the study relied on the use of the social survey curriculum with the sample for beneficiaries of The services reached (380) singles, and the comprehensive social survey approach of officials (47) singles, and represents the spatial field in the local community development units in the village of Dragil-the center of the martyrs- in Menoufia Governorate, and its results reached a statistically indicative relationship between digital transformation and improving the quality of services Social, and the most dimensions of digital transformation related to improving the quality of social services were the following: rights and responsibilities and the provision of digital security, followed by interconnection and intertwining between all executive bodies, then human resources with knowledge, followed by training and digital capacity building, then the infrastructure for the application of digital

transformation, and finally strategies And plans to apply digital transformation.

➤ The study of (Al-Muslimmani, 2022) aimed at revealing the reality of digital transformation in Egyptian universities, the most important requirements of this, and the obstacles to implementation. The descriptive approach was used, and to collect data, a special questionnaire was built and distributed to the study sample of (173) employees from Egyptian universities, and the study showed that the Egyptian University has taken satisfactory steps towards digital transformation, and that there are a number of obstacles that it faces in the process of digital transformation, and that Males are more directed than females towards digital transformation.

➤ The study of (Al-Marji and Al-Rashidi, 2022) aimed at identifying the effects of digital transformation and its relationship to improving the quality of internal review, and to achieve the goal of the study, the researchers used the deductive approach through analyzing studies that have to do with the subject, in addition to the inductive approach, and to collect The data has been built an organized questionnaire for this purpose, where the data was collected through a class sample consisting of (112) accountants, university professors and a number of internal auditors, and the study showed that digital transformation has positive results on internal review through the availability of a number of controls regulating the transformation process , Which improves the quality of the internal review.

➤ The study of (Al-Farhati et al., 2021) Which aimed to study the most important obstacles facing public press institutions in its application of electronic management by studying the obstacles of digital transformation and using electronic management and administrative information systems in raising the efficiency of public press institutions, and to achieve the goals of the study, researchers used the descriptive survey approach, and to collect data, the questionnaire was used as a tool to collect The data and its analysis statistically, as it was distributed to (200) workers in the institutions under study, and the study showed that one of the most important obstacles facing institutions is the financial obstacles that lie in the high prices of devices, and that there are some administrative obstacles such as the routine procedures in force and that affected Negatively on the efficiency of those institutions.

➤ Study of (Rachid, 2021) aimed at identifying the role of human resources evaluation in raising institutional efficiency in Algerian economic institutions, and to achieve the goals of the study, the descriptive analytical approach was used, and to collect data, two tools were used to collect information, the first is a special questionnaire designed and distributed to The workers in the institution under study, while the second tool is a special interview with the head of the Department of Administration and Public Approxiances, and the head of human resources at the Umm Al -Bouaghi unit, and the study showed that the evaluation of human resources has a major role in raising institutional efficiency.

➤ Study of (Kuzu, 2020) aimed at identifying the impact of strategic planning on universities adoption of digital transformation, in addition to identifying the digital construction methods of education systems in universities and the researcher used the descriptive curriculum, and the researcher built a special questionnaire to collect data from the study sample, which is a number of universities The Turkish, and the results showed that strategic planning has an important and major role in adopting digital transformation, and the approval of computerizing systems has a fundamental role in digital transformation.

➤ The study of (Madi and Abu Hajir, 2020) aimed to identify the readiness of Palestinian private universities for digital transformation. The researchers used the descriptive analytical approach to achieve the purpose of the study. The researchers constructed a special questionnaire to collect data from the study community, which is (University of Palestine, Isra University, Gaza). (170) questionnaires were distributed, and 65% of the questionnaires were retrieved, amounting to (110) questionnaires. The study reached a number of results, the most important of which are: that senior management supports digital transformation to a very good degree, and strategic orientations and technological infrastructure contribute to a good degree in adopting digital transformation. The scarcity of human and financial resources were the most important obstacles facing the implementation of the transformation.

Comment On Previous Studies

By reviewing previous studies that dealt with digital transformation and studies on institutional efficiency directly related to the research topic, the researchers found that these studies were numerous and varied according to the goals they sought to achieve, as well as the different environments in which they were applied, the variables they studied, the methods followed, and the tools that were used. The following are the researchers' presentation of the most important aspects of agreement and disagreement, as well as what distinguishes their study from previous studies:

Aspects Of Difference Between The Current Study And Previous Studies

- The study differed from other studies in terms of linking the relationship between digital transformation and its role in raising the institutional efficiency of NGOs, as to the best of the researchers' knowledge, digital transformation has not been linked to institutional efficiency.
- The study's application environment also differed, as the current study was applied to Palestinian NGOs.

9. THEORETICAL FRAMEWORK OF THE STUDY

First - Digital Transformation

Digital transformation plays a major role in achieving qualitative leaps in all sectors, in addition to encouraging our institutions and entrepreneurs to adapt these technologies and employ them in similar contexts outside the borders of the homeland, so that NGOs can export their solutions to serve global requirements to become more interconnected and harmonious thanks to these technologies (Al Shobaki et al., 2020), and (Al Shobaki et al., 2022).

This is achieved by the organization planning for the future, hence the digital transformation strategy is born, which helps managers, officials and business owners answer questions related to their business such as the current level of digitization, the future vision, and how to work on it, and most importantly of all, protection from digital disruption and gaps. The digital transformation process in NGOs is more than just implementing new technology, investing in tools, or upgrading existing systems. Of course, these steps are important, but they are not the full picture (Al Shobaki et al., 2021).

Advantages and Benefits of Digital Transformation for Organizations:

There are a set of benefits that digital transformation adds to any organization that begins to implement the digital transformation model on the work environment, employees, and various internal and external processes. These advantages are evident according to both (Al Shobaki et al., 2020) and (Al Shobaki et al., 2022) as follows:

- 1. Lower Operational Costs:** One of the main advantages of using digital technology tools is reducing operational costs. Using tools such as cloud storage (Google Drive, Dropbox, OneDrive) will reduce traditional storage tools, reduce data maintenance costs, and make it easier for all employees to access. Although the initial investment in these technologies, tools, and training mechanisms may be relatively expensive, in the long run, these tools can significantly reduce the costs of NGO operations if used well.
- 2. Boosting Productivity:** Another key advantage of using modern digital technology tools is that it boosts the productivity of your organization's human resources, so if all NGO departments, including HR, accounting, procurement, and IT, can leverage advanced digital tools, more work will be done in less time.
- 3. Ease of Collaboration Using Digital Tools:** One of the key aspects of any work environment is collaboration between employees. Working on projects will require input from different team members who may be from different departments or geographical locations. Therefore, even when team members are in different geographical locations, they can still collaborate thanks to the powerful communication tools built within these platforms.

4. Effective Internal And External Communications: An NGO, like any other organization, needs effective communication between all stakeholders (internal and external). Communication tools such as Zoom and Microsoft Teams make communication between team members and other internal stakeholders in an NGO smoother. Many tools and technologies can be employed in managing nonprofit organizations.

Digital Transformation Is Essential To Improving The Efficiency Of Organizations:

Digital transformation is an important framework for business success as it reshapes the way people live, work, think, interact and communicate based on available technologies and their accompanying features, along with continuous planning and the constant pursuit of reformulating practical experiences. Because access to the cumulative experiences of humanity has become easier, reshaping them based on them is now taking place in a simpler, better and more effective way, until things we have been accustomed to for a long time have changed and our view of global experiences has become through a purified glass. Digital transformation has become a necessity for all institutions and bodies seeking to develop and improve their services and facilitate their access to beneficiaries. Digital transformation does not only mean applying technology within the institution, but rather it is a comprehensive program that affects the institution and affects the method and style of its work internally, as well as how to provide services to the target audience to make services easier and faster. There is no doubt that digital transformation means how to use technology within institutions and bodies, whether governmental or private sector alike, as it helps improve operational efficiency and improve the services it provides to customers and the target audience of those services. It is based on employing technology in the best way that serves the workflow within the institution in all its departments and also in its dealings with customers and the public to improve services and facilitate access. It includes saving time and effort at the same time (Al Najjar et al., 2023).

Dimensions Of Digital Transformation

After reviewing a number of previous literature on digital transformation, researchers noted that some addressed the requirements of the digital transformation process, and some of these factors are as follows (Al-Halabi et al., 2022):

- **Strategy:** The strategy here is the strategy of digital transformation.
- **Organizational culture:** Each organization must possess an organizational philosophy in managing its operations and its effectiveness, raising its functional efficiency and increasing the possibility of detailing the mechanisms and organizational policies in order to achieve its goals, objectives and mission in society, as it plays the role of the guide to individuals, directing their thoughts, efforts and organizing them in order to achieve the organization's goals and mission, And achieving

cohesion and harmony among workers by adopting a common system of values, principles and beliefs.

- Leadership and administrative support: Supreme management is the basic building block for building organizations, because of its pioneering role in developing organizations by adopting advanced technologies and working to support them.
- Human resources (digital human competencies): It includes individuals who have the ability and desire to work, and human resources are usually represented in various administrative and technical competencies, including managers, supervisors, salesmen, observers, skilled workers, half-skilled and others (Safi et al., 2021).
- Organizational resources: They are all resources, sources and capabilities that institutions and companies use to complete their productive processes.
- Technical resources (technologies and programs).
- Physical resources: It includes the funds needed to provide the needs and requirements of production, pay wages and salaries, spending on activities and assisting work, and for the required liquidity, etc.

Obstacles To Digital Transformation:

Digital Security Guide for NGOS (2020) emphasized that there are many obstacles that hinder the process of digital transformation within institutions and companies, the most important of which are:

- Lack of empowered competencies and capabilities within the institution, which is able to lead the programs of digital transformation and change within the institution.
- Lack of budgets allocated to these programs.
- Fear of information security risks as a result of the use of technology means.

The Most Important Challenges Facing Digital Transformation

The process of digital transformation within organizations in all its forms face many challenges that may affect the specified goals and according to (Al -Baushi et al., 2020). Among these challenges:

- Lack of competencies capable of change and leading digital transformation programs within the organization.
- Lack of financial budgets allocated for digital transformation.
- Information security risks in light of the use of modern technologies.
- Resisting change resulting from a lack of technological citizen culture.
- The lack of a comprehensive digital strategy.
- Electronic crimes and data privacy.
- The limited localization of the technology needed for digital transformation.

- High economic cost for purchase of technology and smart digital applications.

Despite the many challenges facing organizations in the southern Palestinian governorates with all their components, they are keen to overcome such challenges and achieve positive results in terms of adopting advanced management information systems in administrative work, including the adoption of digital transformation.

Second: Institutional efficiency

The concept of efficiency occupies an important aspect in administrative thinking, strategies and practices. It is a multifaceted concept in terms of perception and fields, as researchers differed in arriving at a single definition of the term. (Salami, 2014) defined it as the immediate and short-term practical skill, and (Naseem, 2016) defined it as the ability to achieve goals with skill and competence.

Despite the different definitions, there is a set of criteria for efficiency, which is the need to exert maximum effort to accomplish tasks to the required extent and with high quality and to optimally utilize resources (Al Shobaki et al., 2019). Researchers define it as the ability to perform the required tasks and achieve goals with few resources, capabilities, and cost, taking into account high quality.

The importance of efficiency: The concept of competencies occupies an important space at all levels within the institution, starting from the individual level to the collective level, then the level of human resources management, and finally at the organizational level. The importance of institutional efficiency can be explained as follows (Al Shobaki et al., 2017), and (Ammar et al., 2017):

First: The importance of efficiency at the individual level: The importance of efficiency has increased for the individual, in light of the current labor market characterized by challenges, intense competition and limited opportunities, which requires the individual to possess the skills and competencies that enable him to obtain a new position in the labor market.

Second: The importance of efficiency at the group level: Efficiency represents an important element in facilitating work within organizations, as its importance is evident in that successful work within the organization requires joint cooperation between competencies in order to achieve goals, face challenges, and resolve conflicts.

Third: The importance of competencies at the level of human resources management: Competencies constitute an important factor in the interest of human resources managers, in order to attract competencies, and invest in them as the organization's capital, as well as work to develop their capabilities.

Fourth: The importance of competencies at the organization level: The process of developing the organization's efficiency has become one of the priorities on which the strategic vision of the institution is based, as it is often considered the determinant and controller of all management processes as it represents the most important strategic resources for organizations, as it helps to achieve the competitive advantage

of the organization, in addition to achieving high levels of success and increasing market share.

The Role Of Digital Transformation In Enhancing Institutional Efficiency:

Information technology has become a stimulating factor for organizations that seek excellence in their performance, and the researcher of efficiency and effectiveness, so organizations accelerate the use of technology in finding new and innovative opportunities in multiple areas such as raising the level of job performance, simplifying procedures and procedures for changing the structure and administrative operations, modernizing financial systems, and training Workers, and researchers point out the importance of digital transformation in the efficiency of institutions, according to the following points:

- The shift to new ways of collecting and storing information will make the process of rapid entry into service less costly.
- Encouraging work through information networks to work collaboratively and will provide an opportunity to absorb lessons and spread new methods of work.
- Employees' sense of accuracy of the evaluation process will have a positive impact, which will enhance trust and loyalty.
- Reducing the routine burdens on managers, allowing time to be used for planning and more important work.
- Using technology helps link different administrative functions together and eliminate duplication of work, which contributes to increasing employee productivity and the level of performance of the organization as a whole.

10. METHODOLOGICAL PROCEDURES OF THE STUDY:

The study methodology and procedures are considered a main axis through which the applied aspect of the study is accomplished. Accordingly, the researchers addressed the procedures that were followed in preparing the study by clarifying the study methodology and its community, then determining the sample on which the study was applied, as well as preparing the main study tool (the questionnaire) and the mechanism for its construction, development, and the extent of its validity and reliability, and ending with the statistical treatments that were used in analyzing the data and extracting the results.

First - Study Methodology: The researchers used the descriptive analytical approach in order to achieve the study objectives, through which they attempt to describe the phenomenon that is the subject of the study, analyze its data, and the relationship between its components, the opinions raised about it, and the processes it includes.

Second - Study Community: The targeted study community consists of all accredited NGOs in the southern Palestinian governorates, numbering (418) accredited and officially registered NGOs.

Third - Study Sample: The simple random sample method was used to collect the study data, as an electronic questionnaire was distributed to (200) employees from the senior management of NGOs, and (183) valid questionnaires were retrieved for application.

Fourth - Study Tool: The questionnaire is considered the most widely used and widespread means among researchers, and in order to conduct the applied study, the study tool (questionnaire) was prepared to measure "the reality of digital transformation and its reflection on the level of institutional efficiency."

Table 1: Scores of the scale used in the questionnaire

Respon se	Strongl y Disagr ee	Disagr ee	Neutr al	Agre e	Strong ly Agree
Score	1	2	3	4	5

The criterion adopted in the study

To determine the criterion adopted in the study, the length of the cells in the five-point Likert scale was determined by calculating the range between the scale degrees (5-1=4) and then dividing it by the largest value in the scale to obtain the length of the cell as shown in the following table:

Table 2: The criterion adopted in the study

Arithmetic mean	Relative weight	Degree of agreement
From 1.8 - 1	%20-%35.9	Very weak
From 2.59 - 1.8	%36-%51.9	Weak
From 3.39 - 2.6	%52-%67.9	Medium
From 4.19 - 3.4	%68-%83.9	Great
Greater than 4.2	greater than 84%	Very great

To interpret the results of the study and judge the level of response, the researchers relied on the arrangement of arithmetic averages at the level of the questionnaire fields, and the level of paragraphs in each field, and the researchers determined the degree of agreement according to the criterion adopted for the study.

Validity of the study tool

The validity of the questionnaire expresses the measurement of the questionnaire paragraphs of what they were prepared to measure, and the validity of the questionnaire was verified through the following:

Validity of internal consistency: It means the extent of consistency of each paragraph of the questionnaire paragraphs with the axis to which this paragraph belongs, and it was calculated on the exploratory study sample of (30) questionnaires, by calculating the correlation coefficients between each paragraph and the total score of the axis to which it belongs.

1. Internal consistency results for the digital transformation axis:

The following tables show the correlation coefficient between each paragraph of the “Digital Transformation”

domains and the total score for each domain, which shows that the correlation coefficients shown are significant at a significance level ($\alpha \leq 0.05$), and thus the domain is considered valid for what it was designed to measure.

Table 3: The results of the sincerity of the internal consistency of the field of plans and strategies

#	Paragraph	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	The organization's strategic directions include clear goals towards implementing digital transformation.	.600	*0.000
2.	The organization works to follow strategies compatible with digital transformation when formulating plans	.826	*0.000
3.	The organization is keen to make organizational changes to implement e-management in line with digital transformation.	.455	*0.012
4.	The organization works to understand its internal environment related to its ability to digital transformation.	.755	*0.000
5.	The organization seeks to develop its strategic plan to transform threats into opportunities that can be used in the future in the digital transformation process.	.812	*0.000
6.	The organization seeks to understand the impact of its external environment if it implements digital transformation.	.784	*0.000
7.	The organization spends sufficient amounts to improve institutional efficiency in providing its services.	.688	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Table 4: The results of the sincerity of the internal consistency of the field of human resources

#	Paragraph	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	There is a plan to develop human resources to implement digital transformation programs.	.771	*0.000
2.	The organization is implementing training courses to qualify workers towards digital transformation	.608	*0.000
3.	The organization has specialists who are able to accomplish digital transformation.	.573	*0.000
4.	The organization's workers understand the needs necessary for digital transformation	.769	*0.000
5.	The organization encourages the spirit of initiative, knowledge and acquisition of knowledge of employees to keep pace with digital transformation	.697	*0.000
6.	The organization's workers have sufficient experiences that help them accomplish tasks.	.576	*0.000
7.	The organization's workers contribute to the preparation of executive plans.	.686	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Table 5: Results of internal consistency validity for the technical infrastructure field

#	Paragraph	Pearson's correlation coefficient	Probability value (Sig.)
1.	The organization has high-speed internet available and uninterrupted.	.700	*0.000
2.	The organization has modern computers and software.	.639	*0.000
3.	Technical support services are routinely available to all departments.	.755	*0.000
4.	The necessary software tools are available to build and manage the digital transformation process	.749	*0.000

5.	The organization updates all activities and information on its website on a regular basis	.858	*0.000
6.	There are clear mechanisms in the organization to ensure the continuity of electronic services in crises and emergencies	.735	*0.000
7.	Security protection standards are available for the technical systems used.	.823	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Table 6: Results of internal consistency validity for the field of material resources

#	Paragraph	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	The organization has sufficient budget for digital transformation.	.835	*0.001
2.	The organization spends sufficient money for digital transformation.	.755	*0.000
3.	The organization spends sufficient budget for training employees and developing their skills on digital transformation.	.804	*0.000
4.	The computers are fast and modern to meet the needs of the business.	.575	*0.001
5.	Adequate connection speed is available, and the network features are effective.	.537	*0.002
6.	Quick maintenance of the devices is carried out upon request.	.460	*0.010
7.	The technology used in the organization is constantly updated.	.686	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Table 7: Results of internal consistency validity for the field of organizational culture

#	Paragraph	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	The organization has regulations and laws that support digital transformation.	.835	*0.000
2.	The prevailing standards in the organization contribute to creating a climate that helps digital transformation.	.780	*0.000
3.	The organization has sufficient knowledge accumulation to move towards digital transformation.	.776	*0.000
4.	The organization's employees are prepared to accept a new organizational culture that suits digital transformation.	.843	*0.000
5.	The organization's employees accept the changes in the organizational structure resulting from digital transformation.	.755	*0.000
6.	There is appropriate coordination and cooperation between the work of the various administrative units within the organization.	.654	*0.000
7.	The leadership and employees share full responsibility for the success or failure of project implementation.	.682	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Table 8: Results of internal consistency validity for the field of leadership and administrative support

#	Paragraph	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	The organization allocates the appropriate time towards the efforts required for digital transformation.	.815	*0.000
2.	The organization considers digital transformation in its business and transactions a priority in its future goals.	.711	*0.000
3.	The organization provides a special budget to develop the quality of its electronic services as a lever for digital transformation.	.523	*0.003
4.	The organization adopts all creative initiatives seeking to implement digital transformation.	.744	*0.000

5.	The organization is keen to participate in digital transformation trainings implemented by governmental or non-governmental entities.	.566	*0.001
6.	The organization's senior management is ready to bear the economic and organizational risks to adopt digital transformation.	.521	*0.003
7.	The organization's senior management has treatment plans to eliminate the obstacles that hinder the digital transformation process.	.826	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

2. Internal consistency results for the institutional efficiency axis

Table 9) shows the correlation coefficient between each paragraph of the “Institutional Efficiency” axis and the total

score of the axis, which shows that the correlation coefficients shown are significant at a significance level ($\alpha \leq 0.05$), and thus the field is considered valid for what it was designed to measure.

Table 9: Results of internal consistency validity for the institutional efficiency axis

#	Paragraph	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	The organization is keen to provide high-quality services to the target group and gain their satisfaction.	.789	*0.000
2.	The organization supports digital transformation to provide information that helps in decision-making.	.710	*0.000
3.	The organization surveys the opinions of beneficiaries about the level of service provided to them.	.867	*0.000
4.	The organization seeks to improve its institutional efficiency by providing digital technology.	.571	*0.001
5.	The organization develops the way it provides its services to keep pace with digital transformation	.608	*0.000
6.	Efficiencies work to achieve the digital transformation of the organization and achieve its goals.	.821	*0.000
7.	The organization works to simplify procedures and improve the quality of services to create opportunities to implement digital transformation.	.882	*0.000
8.	The organization discovers the areas of failure and weakness in the work and addresses them	.928	*0.000
9.	The organization aims to create electronic links with other organizations to provide the best service to customers.	.528	*0.003
10.	The organization aims to benefit from digital transformation to enhance the reliability of its data.	.849	*0.000
11.	Local community members are aware of the organization's goals.	.796	*0.000
12.	Work proceeds normally in the absence of one of the employees.	.869	*0.053
13.	There is integration and coordination between administrative units to achieve the desired goals.	.736	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Construct validity: It means “the extent of consistency of each field from the total score of the axis to which the field belongs, and it was calculated on the survey study sample of (30) questionnaires, by calculating the correlation coefficients between each field and the total score of the axis to which it belongs.”

2.	Human Resources	.831	*0.000
3.	Technical	.791	*0.000
4.	Material Resources	.847	*0.000
5.	Organizational	.905	*0.000
6.	Leadership and Administrative	.805	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

Questionnaire reliability: Questionnaire reliability means that the questionnaire gives the same results if it is re-applied several times in a row, and it also means to what extent the scale gives similar readings each time it is used, or what is the

#	The Field	Pearson's Correlation Coefficient	Probability Value (Sig.)
1.	Plans and Strategies	.842	*0.000

degree of its consistency, harmony and continuity when it is used repeatedly at different times (Alian and Ghanem, 2010: 97). The researchers verified the reliability of the study questionnaire through Cronbach's Alpha Coefficient, and the results were as shown in Table 11).

Table 11: Cronbach's alpha coefficient for measuring the reliability of the questionnaire

The Field	Number Of Paragraphs	Cronbach's Alpha Coefficient
Plans and Strategies	7	0.782
Human Resources	7	0.753
Technical Infrastructure	7	0.872
Material Resources	7	0.791
Organizational Culture	7	0.879
Leadership and Administrative Support	7	0.778
Overall score for digital transformation	42	0.949
The total degree of institutional efficiency	13	0.937

It is clear from the results shown in Table (11) that the value of Cronbach's alpha coefficient is high for each field, ranging between (0.753, 0.879), while it reached (0.949) for all paragraphs of the digital transformation axis, and (0.937) for the institutional efficiency axis. This means that the stability is high and statistically significant. Thus, the questionnaire in its final form is applicable. The researchers have verified the validity and stability of the questionnaire, which makes them fully confident in the validity of the questionnaire and its suitability for analyzing the results, answering the study questions, and testing its hypotheses.

Statistical Description of The Study Sample

The following table shows the statistical description of the study community members according to personal and organizational data. The number of respondents in filling out the study questionnaire was (183) from workers in NGOs in the southern governorates (gender, age group, educational qualification, number of years of service). The results are shown in the following table:

Table 12: Statistical description of the study sample individuals according to personal and organizational data (n= 183)

Variable	Classification	Number	%
Gender	Male	138	75.4
	Female	45	24.6

Academic Qualification	Diploma	21	11.5
	Bachelor's	120	65.6
	Postgraduate Studies	42	23.0
Age group	Less than 30	30	16.4
	From 30-Less than 40	114	62.3
	From 40-Less than 50	24	13.1
	50 years and over	15	8.2
Years of service	Less than 5 years	27	14.8
	5 - Less than 10 years	93	50.8
	10 - Less than 15 years	36	19.7
	15 years and over	27	14.8

- **Gender:** Researchers attribute the higher percentage of males compared to the percentage of female participants to the fact that the nature and conditions of work in NGOs require long working hours and that field work tasks are multiple and require intense and continuous effort, which is not compatible with women's domestic duties, in addition to the limited experience of females compared to the experience requirements imposed by job opportunities in NGOs. Consequently, this increases the job opportunities available to males compared to females.
- According to the statistics of the Palestinian Central Bureau of Statistics, the participation rate of males was (70%) in the labor market, while females were (18%) in the labor market. This was a clear and large difference in the participation rate between males and females in the labor market. The phenomenon of the low percentage of working women compared to men in many organizations of various types is widespread in Palestinian society. Researchers believe that the reason for this is due to the social heritage of the Palestinian people in general, which prefers women to work in the education sector primarily compared to other sectors.
- **Academic Qualification:** The researchers attribute the fact that the bachelor's degree holders accounted for the largest percentage of participants to the fact that the bachelor's degree is considered the basic degree that is widely available in the Palestinian labor market, in addition to the low budget needed to finance the salaries of this category due to its wide availability in the Palestinian labor market, which is reflected in considering it not an additional advantage for them. Therefore, NGOs can employ a large number of holders of this academic degree within a reasonable salary budget. As for the noticeable decrease in holders of postgraduate degrees in NGOs, the researchers believe that the reason for this is due to the keenness of NGOs to enhance the organizations' capacity through

advancement and improvement of the educational level, which in turn enhances the organization's keeping pace with the latest scientific and technological developments in the labor market, and thus enhances the organizations' achievement of excellence in the quality of their outputs, in addition to facilitating their access to achieving their desired goals efficiently and effectively. Moreover, administrative positions in these organizations require excellence in academic degree, specifically that managers and deputy heads of departments obtain higher degrees represented by postgraduate studies.

- In the same context, researchers attribute the significant decrease in the percentage of participants with diploma degrees to the fact that NGOs resort, in their employment policies, to using diploma holders to fill support job levels.
- **Age Group:** The researchers attribute the noticeable increase in the work of young groups in NGOs, whose ages range between 30-40 years, to the nature of the orientations of these organizations, which tend to provide employment opportunities for the youth category through implementing their community projects provided to the Palestinian community and operational projects that target youth in particular. As for the noticeable decrease in the percentage of participants in filling out the questionnaire for those over 50 years old, the researchers believe that the reason for this is due to the necessity of having a group of consultants and administrators who work in senior administrative positions, whose job duties and work responsibilities require them to be experienced in working in NGOs and have the highest experience in order to direct the work towards the optimal path. It is also clear from the previous presentation that there is a sharp decrease in the percentage of participants in filling out the questionnaire for those under 30 years old in NGOs. The researchers believe

that the reason for this is due to the recent graduation of this group from universities and thus the recent practice of administrative job professions, which reduces their chances of obtaining work in general and not in NGOs in particular.

- **Years Of Service:** Researchers attribute the high percentage of participants in NGOs in favor of categories of 5 - less than 10 years, to the NGOs' tendency to maintain their employees, in addition to the NGOs' keenness to employ experienced people, so that their capabilities and job potentials match the requirements of the job they will occupy, and thus improve job performance in NGOs and make it suitable for achieving the desired goals of these organizations with high quality and efficiency.

The researchers also attribute the low percentage of participants in filling out the questionnaire from among those working in NGOs in favor of those with less than 5 years of service in NGOs participating in filling out the questionnaire to the fact that this category specifically includes workers on the temporary employment clause, which is usually linked to projects implemented by these organizations, as their work contracts end with the end of the implementation period of these projects. Therefore, the employment of this category is limited to a small percentage of workers in NGOs.

Answering the study questions and testing the hypotheses

To answer the study questions, the arithmetic and relative mean, the standard deviation, and the arithmetic mean were used.

Q1-: What is the reality of the application of digital transformation in NGOs in the southern Palestinian provinces?

To answer this question, the arithmetic average, the proportional weight, the standard deviation, the arrangement, and the results were used in the following table:

Table 13: The arithmetic and relative mean and standard deviation for each paragraph of the digital transformation axis

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	Plans and Strategies	4.1475	0.59938	%82.95	5
2.	Human Resources	4.2037	0.66761	%84.07	3
3.	Technical Infrastructure	4.3279	0.62162	%86.56	1
4.	Material Resources	4.0562	0.76431	%81.12	6
5.	Organizational Culture	4.2740	0.61507	%85.48	2
6.	Leadership and Administrative Support	4.1663	0.70521	%83.33	4
Overall score for digital transformation		4.1959	0.57207	%83.92	

From the previous table, it can be concluded that the field "Technical Infrastructure" came in first place with an arithmetic mean (86.56%), i.e. a very high degree. It was

followed by the field "Organizational Culture" in second place with an arithmetic mean (85.48%) and a very high degree of agreement as well.

While the field "Material Resources" came in last place with an arithmetic mean (81.12%), i.e. a high degree of agreement.

The total score for the digital transformation axis came with an arithmetic mean equal to (4.196), and a relative weight (83.92%), which means that there is a high degree of agreement by the sample members on the paragraphs of this axis.

The researchers attribute this result to the keenness of NGOs in the southern Palestinian governorates to provide all the components of the technical infrastructure, and to prepare the organizational culture that supports digital transformation, and to train and qualify the human resources necessary to complete the digital transformation processes, and the presence of leadership, administrative support, plans and strategies, while trying to provide material resources.

This result is consistent with the study (Al Najjar et al., 2023) which showed that the general evaluation of digital transformation is high, reaching (83.92%), and the study (Al Shobaki et al., 2022) which concluded that there is an impact of digital transformation on the implementation of security in the Ministry of Interior and National Security in the Gaza governorates, and the study (Mesbah, 2022) which concluded that there is a statistically significant direct relationship between digital transformation and improving the quality of social services, and the study (Al-Muslimmani, 2022) which showed that the Egyptian university has taken satisfactory steps towards digital transformation. The following tables show the order of the paragraphs for each field in the digital transformation axis:

Table 14: The arithmetic and relative mean and standard deviation for each paragraph of the "Plans and Strategies" field

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	The organization's strategic directions include clear goals towards implementing digital transformation.	4.15	0.788	% 83.00	5
2.	The organization works to follow strategies compatible with digital transformation when formulating plans	4.16	0.816	% 83.20	4
3.	The organization is keen to make organizational changes to implement e-management in line with digital transformation.	4.11	0.772	% 82.20	6
4.	The organization works to understand its internal environment related to its ability to digital transformation.	4.26	0.677	% 85.20	3
5.	The organization seeks to develop its strategic plan to transform threats into opportunities that can be used in the future in the digital transformation process.	4.41	0.639	% 88.20	1
6.	The organization seeks to understand the impact of its external environment if it implements digital transformation.	4.31	0.668	% 86.20	2
7.	The organization spends sufficient amounts to improve institutional efficiency in providing its services.	3.62	1.234	% 72.40	7
All field paragraphs together		4.1475	0.59938	% 82.95	

From the previous table, it can be concluded that paragraph No. (5) "The organization seeks to develop its strategic plan to transform threats into opportunities that can be used in the future in the digital transformation process" came in first place with a relative weight of (88.20%), i.e. a very high degree of approval, while paragraph No. (7) "The organization spends sufficient amounts on institutional efficiency in providing its services" came in last place with an arithmetic mean of (72.40%), i.e. a high degree of approval.

The total score for the field of "Plans and Strategies" came with a relative weight of (82.95%), which means that there is a high degree of approval by the sample members on the paragraphs of this field.

The researchers attribute this result to the keenness of NGOs to develop their strategic plan to transform threats into opportunities that can be used in the future in the digital transformation process.

This result is consistent with the study of (Kuzu, 2020), which showed that strategic planning has an important and major role in adopting digital transformation, and the study of

(Madi and Abu Hajir, 2020), which concluded that strategic orientations and technological structure contribute to a good degree to adopting digital transformation.

Table 15: Arithmetic and relative mean and standard deviation for each paragraph of the "Human Resources" field

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	There is a plan to develop human resources to implement digital transformation programs.	4.18	0.986	% 83.60	6
2.	The organization is implementing training courses to qualify workers towards digital transformation	4.28	0.835	% 85.60	4
3.	The organization has specialists who are able to accomplish digital transformation.	3.54	1.390	% 70.80	7
4.	The organization's workers understand the needs necessary for digital transformation	4.21	0.605	% 84.20	5
5.	The organization encourages the spirit of initiative, knowledge and acquisition of knowledge of employees to keep pace with digital transformation	4.33	0.764	% 86.60	3
6.	The organization's workers have sufficient experiences that help them accomplish tasks.	4.48	0.762	% 89.60	1
7.	The organization's workers contribute to the preparation of executive plans.	4.41	0.778	% 88.20	2
All the paragraphs of the field together		4.2037	0.66761	% 84.07	

From the previous table, it can be concluded that paragraph No. (6) "The organization's employees have sufficient experience that helps them accomplish tasks" came in first place with a relative weight of (89.60%), i.e. a very high degree, while paragraph No. (3) "The organization has specialists capable of accomplishing digital transformation" came in last place with a relative weight of (70.80%), i.e. a high degree of agreement.

The total score for the field of "Human Resources" came with an arithmetic mean equal to (84.07%), which means that there is a very high degree of agreement by the sample members on the paragraphs of this field.

The researchers attribute this result to the importance of the role of human resources in NGOs in completing the digital transformation, as the organization's employees have sufficient experience that helps them accomplish tasks.

This result is consistent with the study (Mesbah, 2022) which concluded that the most important dimensions of digital transformation related to improving the quality of social services were as follows: rights and responsibilities and providing digital security, followed by the interconnection and interconnection between all executive bodies, then human resources with knowledge, followed by training and building digital capabilities, then the infrastructure for implementing digital transformation, and the study (Rachid, 2021) which showed that evaluating human resources plays a major role in raising institutional efficiency. This result differs from the study (Madi and Abu Hajir, 2020) which concluded that the scarcity of human and financial resources were the most important obstacles facing the implementation of transformation.

Table 16: The arithmetic and relative mean and standard deviation for each paragraph of the technical infrastructure field

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	The organization has high-speed internet available and uninterrupted.	4.61	0.610	% 92.20	1
2.	The organization has modern computers and software.	4.57	0.690	% 91.40	2
3.	Technical support services are routinely available to all departments.	4.44	0.668	% 88.80	3
4.	The necessary software tools are available to build and manage the digital transformation process	3.85	1.117	% 77.00	7

5.	The organization updates all activities and information on its website on a regular basis	4.26	0.942	% 85.20	5
6.	There are clear mechanisms in the organization to ensure the continuity of electronic services in crises and emergencies	4.26	1.009	% 85.20	5
7.	Security protection standards are available for the technical systems used.	4.30	0.778	% 86.00	4
All field paragraphs together		4.3279	0.62162	% 86.56	

From the previous table, it can be concluded that paragraph No. (1) "The organization has available, uninterrupted, high-speed Internet" came in first place with a relative weight of (92.20%), i.e. a very high degree, while paragraph No. (4) "The necessary software tools for building and managing the digital transformation process are available" came in last place with a relative weight of (77.00%), i.e. a high degree of agreement.

The total score for the field of "Technical Infrastructure" came with an arithmetic mean equal to (86.56%), which means that there is a very high degree of agreement by the sample members on the items of this field. The researchers attribute this result to the keenness of NGOs to provide technical infrastructure by providing all the supporting technical components such as available and uninterrupted high-speed Internet.

This result is consistent with the study (Al Najjar et al., 2023), which showed that the arrangement of the areas of digital transformation came as follows: (infrastructure,

organizational culture, human resources, leadership and administrative support, plans and strategies, material resources), and the study (Al Shobaki et al., 2022), which showed that the dimensions affecting the dependent variable of cybersecurity are the dimensions (organizational structure, job description, data privacy and security, technical infrastructure required for digital transformation), and the study (Mesbah, 2022), which concluded that the most dimensions of digital transformation related to improving the quality of social services were represented by the following: rights and responsibilities and providing digital security, followed by interconnection and interconnection between all executive agencies, then human resources with knowledge, followed by training and building digital capabilities, then the infrastructure for implementing digital transformation, and the study (Madi and Abu Hajir, 2020), which concluded that the technological infrastructure contributes to a good degree to adopting digital transformation.

Table 17: The arithmetic and relative mean and standard deviation for each paragraph of the "material resources" field

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	The organization has sufficient budget for digital transformation.	3.67	1.318	% 73.40	5
2.	The organization spends sufficient money for digital transformation.	3.43	1.435	% 68.60	7
3.	The organization spends sufficient budget for training employees and developing their skills on digital transformation.	3.67	1.254	% 73.40	5
4.	The computers are fast and modern to meet the needs of the business.	4.36	0.833	% 87.20	3
5.	Adequate connection speed is available, and the network features are effective.	4.43	0.714	% 88.60	2
6.	Quick maintenance of the devices is carried out upon request.	4.51	0.533	% 90.20	1
7.	The technology used in the organization is constantly updated.	4.33	0.764	% 86.60	4
All field paragraphs together		4.0562	0.76431	% 81.12	

From the previous table, it can be concluded that paragraph No. (6) "Rapid maintenance of devices is carried out upon request" came in first place with a relative weight of (90.20%),

i.e. a very high degree, while paragraph No. (2) "The organization spends sufficient amounts of money for digital

transformation" came in last place with a relative weight of (68.60%), i.e. a high degree of agreement.

The total score for the "material resources" domain came with an arithmetic mean of (81.12%), which means that there is a high degree of agreement by the sample members on the paragraphs of this domain.

The researchers attribute this result to the keenness of NGOs to provide material resources as much as possible through their contact with donors and their attempts to provide the necessary resources to complete the digital transformation processes.

This result is consistent with the study (Madi and Abu Hajar, 2020) which concluded that the scarcity of human and financial resources is the most important obstacle facing the implementation of transformation. This result differs from the study (Al Najjar et al., 2023) which showed that the overall evaluation of digital transformation reached (83.92%), and that the ranking of digital transformation areas, material resources, came in last place.

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Table 18: The arithmetic and relative mean and standard deviation for each paragraph of the "organizational culture" field

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	The organization has regulations and laws that support digital transformation.	4.16	0.874	% 83.20	6
2.	The prevailing standards in the organization contribute to creating a climate that helps digital transformation.	4.28	0.815	% 85.60	3
3.	The organization has sufficient knowledge accumulation to move towards digital transformation.	4.08	0.895	% 81.60	7
4.	The organization's employees are prepared to accept a new organizational culture that suits digital transformation.	4.20	0.788	% 84.00	5
5.	The organization's employees accept the changes in the organizational structure resulting from digital transformation.	4.23	0.735	% 84.60	4
6.	There is appropriate coordination and cooperation between the work of the various administrative units within the organization.	4.48	0.591	% 89.60	2
7.	The leadership and employees share full responsibility for the success or failure of project implementation.	4.49	0.563	% 89.80	1
All field paragraphs together		4.2740	0.61507	% 85.48	

From the previous table, it can be concluded that paragraph No. (7) "Leadership and employees share full responsibility for the success or failure of project implementation" came in first place with a relative weight of (89.80%), i.e. a very high degree of approval, while paragraph No. (3) "The organization has sufficient knowledge accumulation to move towards digital transformation" came in last place with a relative weight of (81.60%), i.e. a high degree of approval.

The total score for the field of "organizational culture" came with an arithmetic mean equal to (85.48%), which means

that there is a very high degree of agreement by the sample members on the paragraphs of this field.

The researchers attribute this result to the necessity for employees in NGOs to have an organizational culture that supports digital transformation processes, as it has an impact on the level of efficiency of these organizations. This result is consistent with the study (Al Najjar et al., 2023), which showed that the organizational culture field came in second place among the digital transformation fields.

Table 19: The arithmetic and relative mean and standard deviation for each paragraph of the "Leadership and Administrative Support" field

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
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1.	The organization allocates the appropriate time towards the efforts required for digital transformation.	4.18	0.917	83.60%	6
2.	The organization considers digital transformation in its business and transactions a priority in its future goals.	4.21	0.814	84.20%	4
3.	The organization provides a special budget to develop the quality of its electronic services as a lever for digital transformation.	3.77	1.182	75.40%	7
4.	The organization adopts all creative initiatives seeking to implement digital transformation.	4.25	0.718	85.00%	2
5.	The organization is keen to participate in digital transformation trainings implemented by governmental or non-governmental entities.	4.25	0.763	85.00%	2
6.	The organization's senior management is ready to bear the economic and organizational risks to adopt digital transformation.	4.30	0.858	86.00%	1
7.	The organization's senior management has treatment plans to eliminate the obstacles that hinder the digital transformation process.	4.21	0.910	84.20%	4
All field paragraphs together		4.1663	0.70521	83.33%	

From the previous schedule, it can be extracted that paragraph No. (6) "The senior management of the organization is ready to bear the economic and regulatory risks to adopting the digital transformation" that the first place in a relative weight (86.00%), that is, with a very great approval. While paragraph No. (3) came, "The organization provides a special budget for developing the quality of its electronic services as a feedback for digital transformation" in the last rank with a relative weight (75.40%), i.e. with great approval.

The total degree of the field of "leadership and administrative support" came with an average account equal to (83.33%), and this means that there is a great approval by the sample members on the paragraphs of this field.

The researchers attribute this result to the importance and role of leadership and administrative support to complete

digital transformation and achieve the highest level of institutional efficiency in NGOs in Palestine.

This result is consistent with the study (Al Najjar et al., 2023), which showed an important role for leadership and administrative support in achieving digital transformation in NGOs in Palestine, and the study (Madi and Abu Hajir, 2020), which concluded that senior management supports digital transformation to a very good degree.

Q2-: What is the level of institutional efficiency in NGOs in the southern Palestinian provinces?

To answer this question, the arithmetic average, the proportional weight, the standard deviation, the arrangement, and the results were used in the following table:

Table 20: The arithmetic and relative mean and standard deviation for each paragraph of the "Institutional Efficiency" axis

#	Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	Ranking
1.	The organization is keen to provide high-quality services to the target group and gain their satisfaction.	4.69	0.531	% 93.80	2
2.	The organization supports digital transformation to provide information that helps in decision-making.	4.51	.740	% 90.20	10
3.	The organization surveys the opinions of beneficiaries about the level of service provided to them.	4.61	.662	% 92.20	6
4.	The organization seeks to improve its institutional efficiency by providing digital technology.	4.61	0.582	% 92.20	6
5.	The organization develops the way it provides its services to keep pace with digital transformation	4.46	0.843	% 89.20	12

6.	Efficiencies work to achieve the digital transformation of the organization and achieve its goals.	4.44	0.781	% 88.80	13
7.	The organization works to simplify procedures and improve the quality of services to create opportunities to implement digital transformation.	4.59	0.712	% 91.80	8
8.	The organization discovers the areas of failure and weakness in the work and addresses them	4.64	0.603	% 92.80	5
9.	The organization aims to create electronic links with other organizations to provide the best service to customers.	4.48	0.804	% 89.60	11
10.	The organization aims to benefit from digital transformation to enhance the reliability of its data.	4.56	0.760	% 91.20	9
11.	Local community members are aware of the organization's goals.	4.66	0.626	% 93.20	4
12.	Work proceeds normally in the absence of one of the employees.	4.69	0.589	% 93.80	2
13.	There is integration and coordination between administrative units to achieve the desired goals.	4.79	0.517	% 95.80	1
All field paragraphs together		4.5927	0.53483	% 91.85	

* The arithmetic mean is statistically significant at a significance level of ($\alpha \leq 0.05$)

From the previous table, it can be concluded that paragraph No. (13) "There is integration and coordination between administrative units to achieve the desired goals" came in first place with a relative weight of (95.80%), i.e. a very high degree. It was followed by paragraph No. (1): "The organization is keen to provide high-quality services to the target group and gain their satisfaction" and paragraph No. (12): "Work proceeds normally in the absence of one of the employees" in second place with a relative weight of (93.80%) and a very high degree of approval, while paragraph No. (6) "Competencies work to accomplish the digital transformation of the organization and achieve its goals" came in last place with a relative weight of (88.80%), i.e. a very high degree of approval. The total score for the axis "Institutional Efficiency" came with a relative weight of (91.85%), which means that there is a very high degree of approval by the sample members on the paragraphs of this axis.

The researchers attribute this result to the importance of achieving institutional efficiency in NGOs operating in Palestine, through integration and coordination between administrative units to achieve the desired goals, so that these institutions can provide high-quality services to the target group and gain their satisfaction.

This result is consistent with the study (Al-Marji and Al-Rashidi, 2022) which showed that digital transformation has positive results on internal auditing through the availability of a number of controls regulating the transformation process, which work to improve the quality of internal auditing, and the study (Rachid, 2021) which showed that human resources evaluation plays a major role in raising institutional efficiency, and the study (Al-Farhati et al., 2021) which showed that there are some administrative obstacles such as routine procedures in place that negatively affected the efficiency of these institutions.

Q3-: Is there a statistically significant correlation at a moral level ($\alpha \leq 0.05$) between digital transformation and the level of institutional efficiency in NGOs in the southern Palestinian provinces?

To answer this question, the first hypothesis was formulated, which states:

H0: There is a statistically significant relationship at a significance level of ($\alpha \leq 0.05$) between the dimensions of digital transformation and the level of institutional efficiency in NGOs in the southern Palestinian governorates.

Table 21: Correlation coefficient between digital transformation and the level of institutional efficiency

Axis		The Total Degree Of Institutional Efficiency
Plans and Strategies	Correlation coefficient	0.632
	P-value	*0.000
Human Resources	Correlation coefficient	0.743
	P-value	*0.000
Technical Infrastructure	Correlation coefficient	0.614
	P-value	*0.000
Material Resources	Correlation coefficient	0.604

	P-value	*0.000
Organizational Culture	Correlation coefficient	0.790
	P-value	*0.000
Leadership and Administrative Support	Correlation coefficient	0.716
	P-value	*0.000
Overall score for digital transformation	Correlation coefficient	0.789
	P-value	*0.000

*The correlation is statistically significant at a significance level of ($\alpha \leq 0.05$)

The previous table shows that the correlation coefficient between digital transformation and the level of institutional efficiency is equal to 0.789, and that the probability value (Sig.) is equal to 0.000, which is less than the significance level ($\alpha \leq 0.05$). This indicates the existence of a strong, statistically significant, direct relationship between digital transformation and the level of institutional efficiency. The results also show the existence of a statistically significant correlation between all dimensions of digital transformation and the level of institutional efficiency, which proves the validity of the hypothesis.

Q4-: Is there an impact of the dimensions of digital transformation on raising the level of institutional efficiency in NGOs in the southern Palestinian governorates?

To answer this question, the second main hypothesis was formulated, which states:

H₀₂: There is a statistically significant effect at a significance level of ($\alpha \leq 0.05$) for the dimensions of digital transformation in raising the level of institutional efficiency in NGOs in the southern Palestinian governorates.

To test the hypothesis, the linear regression coefficient was used using the stepwise method:

Table 23: Linear regression analysis using the stepwise method - the second main hypothesis

Independent Variables	Regression Coefficients	T-Test Value	Probability Value Sig.
Fixed Amount	1.369	7.669	.000
Organizational Culture	.273	2.986	.003
Human Resources	.205	3.116	.002
Technical Infrastructure	.146	2.813	.005
Leadership and Administrative Support	.136	2.368	.019
Correlation coefficient = 0.818		Adjusted coefficient of determination = 0.662	
F-test value = 90.309		P-value = 0.000	

From the previous table, the correlation coefficient = 0.818, and the adjusted coefficient of determination = 0.662, which means that 66.20% of the change in institutional efficiency (the dependent variable) was explained by the linear relationship with the degree of digital transformation, and the remaining 33.8% may be due to other factors affecting the institutional efficiency of NGOs.

organizational culture that supports organizations in implementing digital transformation in line with the human element in the organization, which is the effective element on which all technical infrastructure is based, which in turn has been positively affected by the leadership and administrative support in the organization.

Q5-: Are there statistically significant differences at a significance level of ($\alpha \leq 0.05$) in the respondents' response to the impact of digital transformation in raising the level of institutional efficiency in NGOs in the southern Palestinian governorates according to personal and organizational data? To answer this question, the third main hypothesis was formulated, which states:

H₀₃: There are statistically significant differences at a significance level of ($\alpha \leq 0.05$) in the respondents' response to the digital transformation and its reflection in raising the level of institutional efficiency in NGOs in the southern Palestinian governorates according to personal and organizational data.

The following sub-hypotheses branch out from it:

H₀₃₋₁: There are significant differences in the respondents' responses regarding the digital transformation in NGOs in the southern Palestinian governorates according to personal and organizational data.

The results also showed that the areas of digital transformation (organizational culture, human resources, technical infrastructure, leadership and administrative support) had an impact on the dependent variable of institutional efficiency in NGOs.

While there was no significant effect of the areas (plans and strategies, material resources) in raising the level of institutional efficiency in NGOs.

The regression equation can be formulated as follows: Institutional efficiency = 1.369 + 0.273 (organizational culture) + 0.205 (human resources) + 0.146 (technical infrastructure) + 0.136 (leadership and administrative support).

The researchers attribute this result to the fact that organizations are constantly seeking to achieve an

To answer this hypothesis, an Independent Sample T-Test was used to test the differences attributed to the variable (gender), and a One Way ANOVA test was used to test the differences attributed to the variables (age group, educational

qualification, number of years of service) which consist of more than two groups. The following are the results of the differences according to the personal data variables, and the following table shows that.

Table 24: Results of the test of differences in the average response of respondents regarding digital transformation attributed to personal and organizational data

Personal And Organizational Data		Digital Transformation					
		Arithmetic Mean	Standard Deviation	Relative Weight	Statistical Test Value	Significance Level	Result
Gender	Male	4.1346	.573410	82.69%	T=2.684-	0.009	There are differences.
	Female	4.3841	.530960	87.68%			
Academic Qualification	Diploma	4.3095	.556200	86.19%	F=0.921	0.400	There are no differences.
	Bachelor's	4.2065	.593620	84.13%			
	Postgraduate Studies	4.1088	.514170	82.18%			
Age group	Less than 30	4.4190	.503120	88.38%	F=2.037	0.110	There are no differences.
	From 30-Less than 40	4.1491	.575200	82.98%			
	From 40-Less than 50	4.2143	.627200	84.29%			
	50 years and over	4.0762	.522430	81.52%			
Number of Years of Service	Less than 5 years	4.2751	.499620	85.50%	F=5.655	0.001	There are differences.
	5 - Less than 10 years	4.3072	.554800	86.14%			
	10 - Less than 15 years	4.1250	.588940	82.50%			
	15 years and over	3.8280	0.53560	76.56%			

The previous table shows the results of the test of differences in the average response of respondents about digital transformation attributed to personal and organizational data. If the level of statistical significance is greater than 0.05, we conclude that there are no statistically significant differences in the average response of respondents about digital transformation attributed to personal and organizational data, while if the level of statistical significance is less than 0.05, we conclude that there are statistically significant differences in the average response of respondents about digital transformation attributed to personal variables. The results of the previous table show the following:

- For the gender variable: The significance level value was (0.009 less than 0.05). We conclude that there are statistically significant differences in the average response of the respondents regarding digital transformation attributed to the gender variable, as the differences were in favor of females. The researchers believe that the reason for the differences in the respondents' responses may be attributed to the different

nature of the work performed by male employees compared to female employees in NGOs.

This result is consistent with the study (Al Najjar et al., 2023), which showed that there were statistically significant differences in achieving institutional efficiency according to the variable (gender).

- As for the academic qualification variable: The significance level value reached (0.400 greater than 0.05). We conclude that there are no statistically significant differences in the average response of the respondents regarding digital transformation attributable to the academic qualification variable.

This result is consistent with the study (Al Najjar et al., 2023), which showed that there were no statistically significant differences in achieving institutional efficiency according to the variable (academic qualification).

- As for the age group variable: The significance level value was (0.110 greater than 0.05). We conclude that there are no statistically significant differences in the average response of the respondents regarding digital

transformation attributable to the age group variable. The researchers believe that the reason for the absence of differences in the respondents' responses may be attributed to the nature of work, participation and cooperation between employees in NGOs.

This result is consistent with the study (Al Najjar et al., 2023), which showed that there were no statistically significant differences in achieving institutional efficiency according to the variable (age group).

- For the variable of number of years of service: The significance level value was (0.001 less than 0.05). We conclude that there are statistically significant differences in the average response of the respondents regarding digital transformation attributed to the variable of number of years of service, as the differences were in favor of years of service from 5 - less than 10 years compared to years of service 15 years or more. The researchers believe that the reason for the differences in the respondents' responses in favor of years of service from 5 - less than 10 years is that employees in this category have the same

amount of desire to develop themselves and their organizations, and the same amount of awareness and understanding regarding their vision for implementing digital transformation.

This result is consistent with the study (Al Najjar et al., 2023), which showed statistically significant differences in achieving institutional efficiency according to the variable (number of years of service).

H03-2: There are significant differences in the responses of the respondents regarding institutional efficiency in NGOs in the southern Palestinian governorates according to personal and organizational data.

To answer this hypothesis, an Independent Sample T-Test was used to test the differences attributed to the variable (gender), and a One Way ANOVA test was used to test the differences attributed to the variables (age group, educational qualification, number of years of service) which consist of more than two groups. The following are the results of the differences according to the personal data variables, and the following table shows that.

Table 25: Results of the test of differences in the average response of respondents regarding institutional efficiency attributed to personal and organizational data

Personal And Organizational Data		Institutional Efficiency					
		Arithmetic Mean	Standard Deviation	Relative Weight	Statistical Test Value	Significance Level	Result
Gender	Male	4.5301	.569660	90.60%	T=2.825-	0.005	There are differences
	Female	4.7846	.350440	95.69%			
Academic Qualification	Diploma	4.5495	.741140	90.99%	F=0.930	0.396	There are no differences.
	Bachelor's	4.6308	.524530	92.62%			
Age group	Postgraduate Studies	4.5055	.436180	90.11%	F=2.385	0.071	There are no differences.
	Less than 30	4.8154	.423060	96.31%			
Age group	From 30-Less than 40	4.5466	.571020	90.93%			
	From 40-Less than 50	4.6154	.386950	92.31%			
Number of Years of Service	50 years and over	4.4615	.571960	89.23%			
	Less than 5 years	4.7778	.436360	95.56%	F=7.948	0.000	There are differences.
Number of Years of Service	5 - Less than 10 years	4.6700	.471130	93.40%			
	10 - Less than 15 years	4.5641	.607920	91.28%			
	15 years and over	4.1795	.541830	83.59%			

The previous table shows the results of the test of differences in the average response of the respondents regarding institutional efficiency attributed to personal and organizational data. If the level of statistical significance is greater than 0.05, we conclude that there are no statistically

significant differences in the average response of the respondents regarding institutional efficiency attributed to personal and organizational data. While if the level of statistical significance is less than 0.05, we conclude that there are statistically significant differences in the average response

of the respondents regarding institutional efficiency attributed to personal variables. The results of the previous table show the following:

- As for the gender variable:** The significance level value was (0.005 less than 0.05). We conclude that there are statistically significant differences in the average response of the respondents regarding institutional efficiency attributed to the gender variable, as the differences were in favor of females.

The researchers concluded that the reason for the differences in the respondents' responses may be attributed to the lack of similarity in the nature of work between male and female employees in NGOs.

- As for the academic qualification variable:** The significance level value reached (0.396 greater than 0.05). We conclude that there are no statistically significant differences in the average response of the respondents regarding institutional efficiency attributable to the academic qualification variable.

The researchers concluded that the reason for the absence of differences in the respondents' responses may be attributed to the organized work enjoyed by employees in NGOs, each according to the tasks assigned to him.

- For the age group variable:** The significance level value was (0.071 greater than 0.05). We conclude that there are no statistically significant differences in the average response of the respondents regarding institutional efficiency attributable to the age group variable.

The researchers concluded that the reason for the absence of differences in the respondents' responses may be attributed to the organized work enjoyed by employees in NGOs, each according to the tasks assigned to him.

- As for the variable of the number of years of service:** The significance level value reached (0.000 less than 0.05). We conclude that there are statistically significant differences in the average response of the respondents regarding institutional efficiency attributed to the variable of the number of years of service, as the differences were in favor of years of service less than 5 years compared to years of service 15 years or more.

The researchers concluded that the reason for the differences in the respondents' responses in favour of years of service of less than 5 years may be attributed to the cooperation and partnership between employees in this category and their desire to prove their competence and their attempts to develop the performance of NGOs.

11. CONCLUSIONS

The following Results and recommendations were reached:

Results related to the independent variable (digital transformation)

- The total score for digital transformation came with an arithmetic mean of (4.196) and a relative weight of (83.92%), which means that there is a high degree of agreement by the sample members on the paragraphs of this axis.
- The total score for the field of "Plans and Strategies" with an arithmetic mean of (82.95%), which means that there is a high degree of agreement on the paragraphs of this field.
- The total score for the field of "Human Resources" with an arithmetic mean of (84.07%), which means that there is a very high degree of agreement on the paragraphs of this field.
- The total score for the field of "Technical Infrastructure" with an arithmetic mean of (86.56%), which means that there is a very high degree of agreement on the paragraphs of this field.
- The total score for the field of "Material Resources" with an arithmetic mean of (81.12%), which means that there is a high degree of agreement on the paragraphs of this field.
- The total score for the field of "Organizational Culture" with an arithmetic mean of (85.48%), which means that there is a very high degree of agreement on the paragraphs of this field.
- The total score for the field of "Leadership and Administrative Support" has an arithmetic mean of (83.33%), which means that there is a high degree of agreement with the paragraphs of this field.

Results related to the dependent variable (institutional efficiency)

The total score for the "institutional efficiency" axis received a relative weight equal to (91.85), which means that there is a very high degree of agreement on the paragraphs of this axis.

Hypothesis Test Results

- There is a statistically significant correlation between digital transformation and institutional efficiency, as the correlation coefficient reached 0.789. The results also show a statistically significant correlation between all dimensions of digital transformation and institutional efficiency.
- There is a statistically significant effect of digital transformation in raising institutional efficiency, as the correlation coefficient = 0.818, and the adjusted coefficient of determination = 0.662. This means that 66.20% of the change in institutional efficiency (the dependent variable) was explained through the linear relationship with the degree of digital transformation, and the remaining 33.8% may be due to other factors affecting the institutional efficiency of NGOs.

- The results also showed that the areas of digital transformation (organizational culture, human resources, technical infrastructure, leadership and administrative support) had an impact on the dependent variable of institutional efficiency in NGOs. While there was no significant effect for the areas of (plans and strategies, material resources) in raising the level of institutional efficiency in NGOs.
- There are no statistically significant differences in digital transformation according to the variables (educational qualification, age group).
- There are statistically significant differences in digital transformation according to the variables (gender, number of years of service).
- There are no statistically significant differences in achieving institutional efficiency according to the variables (educational qualification, age group).
- There are statistically significant differences in achieving institutional efficiency according to the variables (gender, number of years of service).

12. RECOMMENDATIONS

- The organization must provide specialists capable of accomplishing digital transformation, in order to raise the level of the organization's performance by correcting deviations from the actual workflow from the digital transformation plan.
- The need to enhance the principles of organizational culture when carrying out the digital transformation process.
- Focus on material incentives for their role in encouraging employees, and for the organization to provide a special budget to develop the quality of its electronic services as a lever for digital transformation.
- The need to provide material resources that work to raise the quality of human cadres in NGOs in the southern Palestinian governorates, which leads to the appropriate implementation of digital transformation.
- Work on evaluating human resources after each digital transformation process to identify the extent of benefit that has been achieved within the organization.
- Preparing and implementing specialized programs to raise the level of institutional efficiency that serve NGOs in the southern Palestinian governorates.
- Enhancing the principle of self-reliance among NGOs through the optimal use of resources, and building NGOs that face difficult economic, social, environmental and political conditions in the southern Palestinian governorates.
- The need to raise awareness about the importance of achieving institutional efficiency in cooperation with various institutions to spread the culture of digital transformation in order to inform them of its importance and the extent of society's need for it.

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