



## MANAGEMENT PERFORMANCE EVALUATION OF NONPROFIT ORGANIZATIONS. CASE STUDY ON SPORTS ORGANIZATIONS

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**Rezumat:** Creșterea economică și a nivelului de trai, pe lângă avantajele incontestabile, a adus și schimbări negative în viața oamenilor de zi cu zi: accesibilitatea mijloacelor de transport, posibilitățile online de a efectua nenumărate sarcini au condus la o comodizare în mișcarea fizică zilnică a populației, ceea ce are ca efect creșterea sedentarismului. Această tendință are efecte grave asupra sănătății fizice și mentale, deci este important să conștientizăm efectul sportului asupra organismului și să menținem un stil de viață activ. Organizațiile nonprofit, precum asociațiile sportive au un rol major în promovarea unui stil de viață sănătos. Evaluarea organizațiilor nonprofit sportive și a performanței acestora este esențială pentru a înțelege impactul real pe care îl au asupra comunităților și asupra promovării sportului. Acest articol are ca și scop evaluarea performanțelor unor organizații nonprofit sportive din regiunea Centru a României, cu ajutorul metodelor SWOT și Balanced Scorecard. Rezultatele evaluării arată existența unor insuficiențe cronice de resurse materiale și de expertiză managerială. Aceste organizații se confruntă cu dificultăți în atingerea obiectivelor și în asigurarea sustenabilității activităților lor.

**Cuvinte cheie:** managementul organizațiilor nonprofit, sport, sănătate, valori, performanță organizațională

**Abstract:** The economic growth and the standard of living, in addition to the undeniable advantages, also brought negative changes in the lives of everyday people: transport accessibility and the online possibilities to perform countless tasks led to convenience in the daily physical movement of the population, which has the effect of increasing sedentarism. This trend has serious effects on physical and mental health, so it is essential to understand the impact of physical activity on health and promote an active lifestyle. Nonprofit organizations such as sports associations have a major role in promoting a healthy lifestyle. Evaluating sports nonprofit organizations and their performance is essential to understanding the real impact they have on communities and the promotion of sport. This article aims to evaluate the performances of some non-profit sports organizations from the Central region of Romania, using the SWOT and Balanced Scorecard methods. The evaluation results reveal the existence of chronic insufficiency of material resources and managerial expertise. These organizations face difficulties in achieving their goals and ensuring the sustainability of their activities.

**Keywords:** management of non-profit organizations, sports, health, values, organizational performance

**JEL Classification:** I12, M10

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## 1. INTRODUCTION

Sedentarism, defined as a state of frequent or prolonged physical inactivity, has become a major public health problem with significant consequences for the well-being and health of individuals. As technology advances and lifestyles change, sedentary behaviors such as watching TV, using electronic devices, and spending time in static positions have become more common. This trend has serious implications for physical and mental health, including increasing the risk of obesity, cardiovascular disease, diabetes, and other chronic conditions. Therefore, it is essential to understand the impact of physical activity on health and to promote an active lifestyle to counteract the negative effects of sedentarism.

Research has analysed this theme from various perspectives, focusing on different aspects of sedentary lifestyle, such as its impact on body weight and mental health, its influence on the elderly, and the lack of accessible role models accessible to young people. However, it is evident that the general public lacks specific knowledge about the negative effects of physical inactivity, highlighting the need for extensive education programs in this area. It is regrettable that the state does not adequately support these educational efforts, thus creating complex problems for the Romanian health system.

Sport promotion is done by various methods, at multiple levels, and in different fields, a widespread approach is promotion through non-profit organizations. They organize community sports events such as local competitions or charity marathons, run awareness campaigns for a healthy lifestyle, and collaborate with schools, sports clubs, or local authorities. Through such initiatives, NGOs manage to attract participants of all ages and support the integration of sport into everyday life.

Analyzing sports nonprofits and their performance is essential to understanding the real impact they have on communities and the promotion of sport. Such an analysis identifies strengths and the areas for improvement, enabling more efficient resource allocation and activity optimization. Also, performance evaluation helps to demonstrate results and increase the credibility of organizations in front of funders, sponsors, and partners and contributes to the development of strategies better adapted to the needs of the community and to ensure the sustainability of sports initiatives.

## 2. BRIEF PRESENTATION OF LITERATURE, APPLIED METHODOLOGY

### 2.1. Sport and health

Regular practice of sports or physical movement brings multiple benefits to the body, both physically and mentally. The recommendations of the World Health Organization (WHO) indicate the need for at least 30 minutes of physical activity per day for adults to obtain these benefits (European Commission, 2008).

One of the advantages of sports is the extension of life, a fact supported by studies showing a link between physical activity and the length of telomeres (Dempsey et al., 2022), which are sections of deoxyribonucleic acid (DNA) that play an important role in protecting chromosomes and shorten with age. Sports also help maintain a healthy body weight, thus contributing to the prevention of obesity and its associated cardiovascular risk (Lee et al., 2000). Regular physical activity reduces the level of harmful cholesterol and triglycerides in the blood, improving the health of the heart and the flexibility of blood vessels.

The positive effect of sports also extends to the mental state, stimulating the production of endorphins and reducing the level of cortisol, the stress hormone. This contributes to improving mood, reducing stress and depression, and increasing mental functions such as concentration and attention (Martin-Rodriguez et al., 2024). Sports can provide children with authentic and inspirational examples, constituting a healthy counterweight to the "models" they meet on social media platforms. The latter often create a distorted image of success and



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achievement, feeding children's imaginations with unrealistic and sometimes unhealthy ideas about what it means to be successful in life. It also plays a crucial role in maintaining the mental health of older people, as regular physical activity helps reduce stress and anxiety, thereby improving overall mood. For people with special needs, adapted sports activities not only promote better physical condition but also boost self-confidence and a sense of personal achievement.

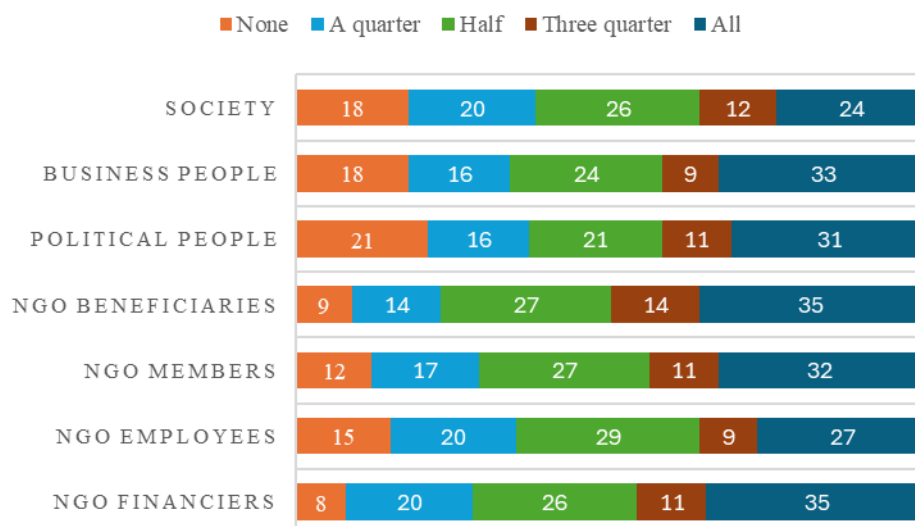
Practicing sports brings significant social benefits by creating favorable environments for interaction between different age groups, from children and teenagers to adults. This interaction facilitates social inclusion and promotes values, such as education and self-discipline, resulting in greater civic involvement in the community.

Regarding the impact on the environment, sport can be a catalyst for promoting environmental protection measures (Pascal et al., 2022) by raising awareness and involving the community in nature conservation projects and responsible use of resources.

### 2.2. Nonprofit organizations

The non-governmental organization (NGO) sector is an essential pillar of the economy, providing a significant number of jobs. Although there is an interest in NGO activity, collecting statistical information in this field is extremely difficult (Voicu et al., 2021). This is also evident in efforts to determine the non-profit sector's contribution to Gross Domestic Product (GDP) and the proportion of GDP that non-governmental organizations use or benefit from. The NGO category includes nonprofit organizations (NPOs), which represent a distinct subcategory within it. They are differentiated by their purpose of operating without pursuing financial profit and by the activities carried out for the benefit of the community or the cause they support.

**Figure no. 1 – The answers given by the population to the question "How many of the NGOs in Romania do you think mainly pursue the interests of...?"**



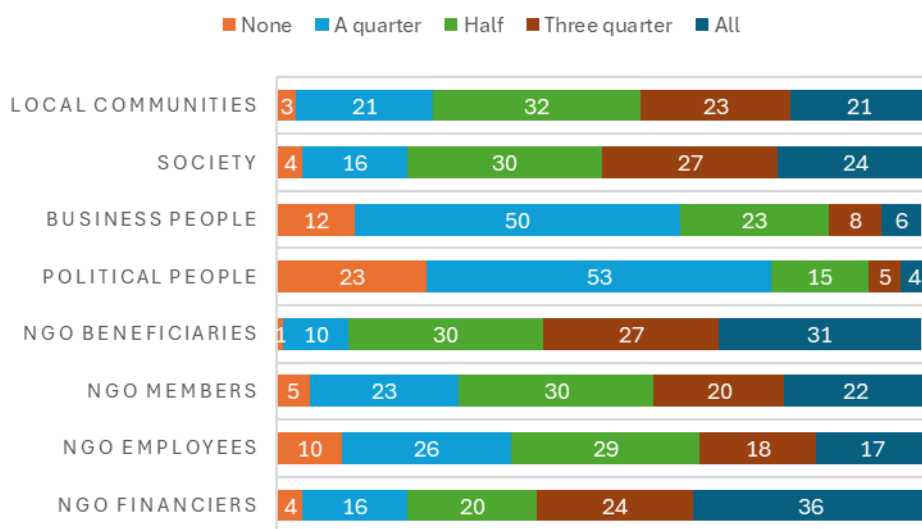
Source: own editing, based on Voicu et al., 2024

Within them, sports NPOs represent a specific subcategory that focuses on the promotion and development of sports in communities. These organizations dedicate themselves to

organizing sports activities and competitions, supporting young talents, promoting an active and healthy lifestyle, and may collaborate with various entities, such as local authorities or other sports or educational organizations. Through their activities, sports NPOs contribute to improving the health and well-being of local communities. They occupy a vital space in the social landscape, especially in the context where the Romanian state offers few real opportunities for the consistent practice of sports. These organizations often operate in an environment of poor material and financial resources, with almost non-existent infrastructure and, where it exists, overburdened resources,. They rely mainly on donations, contributions, and sporadic and unreliable funding obtained from the budget.

And at the level of perception, the activity of NGOs is difficult to define. The data from the 2023 survey of the Barometer of Opinions about Civil Society (BOSC) (Voicu, et al., 2024) shows a significant difference in the answers provided by the population, specifically volunteers and members of some NGOs, to the question, "How many of the NGOs from Romania do you think mainly follow the interests of...?" (mentioning 7 options, including NGO financiers, political parties, NGO beneficiaries, etc.). This difference could be interpreted as a lack of knowledge among the population about the activity of NGOs, and implicitly, a significant challenge in forming a dominant perspective (Figures no. 1 and 2). This may partly explain why NGOs enjoy little public support.

**Figure no. 2 – The answers given by members and volunteers to the question "How many of the NGOs in Romania do you think mainly pursue the interests of...?"**



Source: own editing, based on Voicu et al., 2024

### 2.3. Evaluating the performance of organizations

The relevant evaluation of the performance of a nonprofit organization goes beyond the theoretical framework and becomes a crucial practical aspect, as it represents a measure of the success that the organization is experiencing. This assessment not only reflects the degree of efficiency of the organization in achieving its goals but can also serve as a basis for obtaining future income. By highlighting value to society and the community as a whole, performance evaluation becomes an essential tool in building trust and support from donors, sponsors, and other stakeholders. It is the way in which non-profit organizations can demonstrate their positive social impact and justify the investments and support they receive, thus helping to strengthen



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their legitimacy and sustainability over time. So, the value (added value) added to society can represent the starting point for defining or assessing the performance of a non-profit organization.

Defining value is extremely complex ,and, as such, measuring it is difficult. Over the past few decades, efforts have been made to develop an evaluation system that adequately reflects the concept of success within nonprofit organizations and other areas where value is not equivalent to money earned, such as the education system. In this regard, scholars have studied attempted to adopt various models used in the evaluation of for-profit organizations, but the activity of nonprofit organizations involves aspects of success that are not directly quantifiable. Therefore, it is important to consider other aspects of value creation besides the financial one.

Defining organizational performance in a nonprofit organization is a concept often marked by subjectivity, being influenced by the individual perceptions of those who are asked about the subject. Some literature suggests that managers of these organizations are best suited to provide an objective and informed assessment . They have the responsibility to coordinate the multiple dimensions of the management of an ONP, having direct access to a varied range of essential information coming from both the economic and social spheres. Thus, due to their holistic perspective and constant interaction with various aspects of organizational activity, managers are able to assess performance in a way that combines both objectivity and the complexity of the specific context of the nonprofit organization.

NGOs play a fundamental role in creating social value through their ability to address complex societal issues in a direct and people-centered way. They bridge the gap between the public and private sectors, often filling gaps in the provision of essential services and facilitating access to resources, education, health and economic opportunities for vulnerable groups. This added social value is particularly visible in projects that contribute to the reduction of inequalities, the promotion of human rights and the social integration of marginalized communities. NGOs not only respond to immediate needs but also create sustainable long-term impact, strengthening social cohesion and social capital in diverse communities. Innovation (Ionescu, et al., 2020) is a central component of the value these organizations bring. Unlike public institutions, which often operate in a rigid bureaucratic framework, NGOs benefit from the necessary flexibility to experiment and implement creative and effective solutions. From the introduction of new technologies in rural education, to sustainable development initiatives based on the circular economy, these organizations contribute to changing traditional paradigms. NGOs generate social innovation that not only solves existing problems but also creates new opportunities for communities, often turning challenges into resources.

In Romania, NGO activity is of crucial importance, given the country's structural and economic challenges. These organizations play a vital role in areas such as social assistance, environmental protection, and the promotion of equal opportunities. They have had a significant impact in increasing access to education for children from disadvantaged communities, supporting people with disabilities and providing essential services in isolated rural areas. In a context where public funding and infrastructure are often insufficient, Romanian NGOs have demonstrated an extraordinary capacity to adapt and mobilize resources. They not only support local communities but also contribute to the development of a fairer and more inclusive society, becoming a strategic partner for the authorities and a promoter of positive change.

The performance of sports organizations refers to their ability to promote and develop physical activities in the community, which contributes directly to improving health and increasing interest in sports. Specific indicators, like the number of participants in sports programs, the frequency of organized events, the involvement of young people, and the results obtained in competitions can quantify this. Sports NGOs have an essential role in this context, focusing on expanding access to sports for all social categories, including the disadvantaged, and

on initiatives that encourage regular physical activity to prevent chronic diseases and promote a healthy lifestyle. They contribute by organizing sports education programs, mass activities such as marathons and local championships, and by facilitating access to sports infrastructure.

The performance of sports NGOs is measured not only by the number of participants or organized competitions, but also by the impact on the health of the population, the degree of retention in sports activities, and the level of awareness regarding the benefits of movement. These elements are often difficult to quantify because they involve long-term assessments and include subjective factors such as changing physical activity behaviors or perceptions. Assessing the actual effectiveness of initiatives and the degree of objective achievement becomes challenging due to the absence of clear measurement, potentially influencing decision-making and resource allocation. Without quantifiable indicators, NGOs may find it difficult to demonstrate their impact to potential funders or partners, which may lead to a decrease in financial support or difficulty in attracting new resources. Also, the absence of objective evaluation of success can lead to stagnation in program development, limiting the ability of organizations to learn from mistakes or adapt activities to better meet community needs.

#### 2.4. Methods of evaluating the performance of non-profit organizations

In order to be able to evaluate the performance of an organization, it is necessary to determine what it means for each individual case. It is very difficult for ONPs to clarify these aspects as the social mission, motivation of volunteers, and other aspects of their existence are subjective. Performance cannot be evaluated without a system adapted to the specifics of the organization in question. To adapt a system, one must identify the importance of each desired element for measurement, and once implemented, this system requires periodic control and adaptation. Failure of control can lead to financial failure, failure to fulfill the social mission and - in extreme cases - to the complete collapse of the organization. Hence, the importance of choosing the measurement system (Lima, et al., 2022) in such a way as to be an effective managerial tool and to facilitate the supervision and measurement of essential elements.

Iwu (2015) proposes studying the performance of an NPO from two perspectives: firstly, "the full fulfillment of its objectives" and secondly, "the ability to carry out commercial projects to cover costs." This paper emphasizes that the full fulfillment of ONP objectives and the successful implementation of social projects aimed at generating funds for sustainability are key elements of efficiency. 'Measuring Performance of Nonprofit Organizations: Evidence from Large Charities' (Boateng and Akamavi, 2015) suggests five categories of factors to evaluate the performance of organizations : financial stability, beneficiary satisfaction, management efficiency, stakeholder participation, and the use of benchmarking. These aspects allow for a more complete assessment, given the diversity of parties involved in the activities of organizations of this type.

The literature has documented many performance measurement systems (PMS) have been developed for for-profit organizations . Some researchers believe that models created for for-profit companies are not appropriate for nonprofit organizations, as they do not fully capture their constituent elements (Mouchamps, 2014). However, performance measurement can be achieved by using methods adapted to ONP (Kaplan, 2003), such as **SWOT analysis**, **Balanced Scorecard (BSC)** for aligning strategic objectives, **Social Return on Investment (SROI)** for assessing social impact, **Global Reporting Initiative (GRI)** for sustainability reporting and **Performance Prism** for understanding stakeholder relationships.

The acronym SWOT represents four key factors analyzed in an organization: S–Strengths, W–Weaknesses, O–Opportunities, T–Threats. The SWOT analysis was designed as a simple and effective tool for evaluating the strategic situation of an organization, as an aid in the process of strategic planning and decision-making within organizations. SWOT is a popular and widely used tool (Esposito, et al., 2023; Ștefan, et al., 2021) in strategic management due to its simplicity, versatility and ability to provide a comprehensive perspective on an organization's





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internal and external environment. For nonprofit organizations, adapted SWOT analysis can be used to assess strengths, weaknesses, opportunities, and threats in a specific context. This may emphasize factors such as financial sustainability, donor relations, social impact, and external influences that may affect the organization's mission.

The BSC method (Oliveira, et al., 2024) is a performance measurement tool that tracks four main dimensions: financial, customer, internal processes, and learning and growth. Adapted for NPOs, the BSC seeks to translate social goals into measurable strategies. The BSC enables a clear alignment between strategic and operational objectives and can be adapted to integrate non-financial objectives and helps organizations evaluate their effectiveness through a balanced perspective. At the same time, it is difficult to fully adapt to the specifics of ONPs, because it emphasizes financial indicators, which are not always a priority. It also ignores elements related to social impact, quality or complexity of stakeholder relationships (Erewan, 2022). While in the traditional BSC, the financial perspective focuses mainly on profit making and revenue growth, in the social enterprise BSC, the financial perspective can also include measuring the financial sustainability of the organization, the efficiency of resource use, and the generation of necessary revenues to support the social mission. The BSC for social enterprises expands the customer perspective to include the target community as beneficiaries in addition to traditional customers. Thus, indicators such as beneficiary satisfaction, social impact and community engagement can be measured in this category. From the perspective of internal processes, in the BSC for social enterprises the emphasis can be placed on measuring the efficiency and effectiveness of the processes that support the achievement of the social mission. This can include indicators related to social innovation, the quality of social programs or projects, and the efficiency of the use of human and material resources. The learning and growth perspective can be extended to include organizational learning and the development of capabilities needed to respond to needs and changes in the external environment. Here, indicators such as the development of staff skills, social innovation and the ability to adapt to social and environmental changes can be measured.

SROI (Maier, et al., 2014) comes from the traditional concept of Return on Investment (ROI) but focuses on measuring the social value generated by an organization's activities, comparing the social impact with the investments made. It is a system focused on measuring social impact, which is essential for NPOs. It provides a clear method of quantifying social benefits, thereby attracting support from funders (Raus, et al., 2010). The disadvantage of the method is that it is difficult to apply in complex situations, where the social impact is difficult to quantify, and the process requires increased consumption of resources and may underestimate the non-material value of certain results.

GRI is an international standard used for sustainability reporting in organizations. It provides a structured and globally recognized framework to help companies communicate their economic, social, and environmental impact. The GRI enables organizations to produce transparent and comparable reports, helping to improve relationships with stakeholders and demonstrate commitment to sustainability, and is recognized globally, which facilitates comparison with other organizations. The GRI does not cater to NPOs: it prioritizes sustainability over social goals and requires excessive resource and time allocation, especially for small organizations.

Performance Prism is a performance measurement model that focuses on stakeholder needs and expectations. Unlike other frameworks that prioritize financial metrics or internal processes, Performance Prism believes that organizations must define their success based on the value created for and by stakeholders. The model includes five interrelated dimensions: stakeholder satisfaction, stakeholder input, organization strategies, internal processes, and required capabilities. This method provides a holistic approach, to understanding the various perspectives of stakeholders, which can be useful for NPOs. At the same time, establishing

accurate relationships with stakeholders is difficult, as direct beneficiaries do not contribute financially and vice versa (Micheli and Kennerly, 2005).

### 2.5. Materials and working methods

This study aims to analyze the performance of some non-profit organizations active in water sports in Romania, such as polo and swimming, considering the importance of these disciplines both for sports development and for the promotion of a healthy lifestyle. The analysis was carried out based on the evaluation of some organizations from the Central Region of Romania which are active in water sports. The collection of data and information was carried out on the basis of interviews, visits, findings and personal experiences, questionnaires, public statistics, public results of sports competitions, financial data, etc.

The study uses SWOT analysis and the Balanced Scorecard (BSC), established and accessible methods.

The analysis aims to identify the strengths and weaknesses of these organizations, as well as methods for maximizing and using their current resources to improve organizational performance and have a bigger impact on community health and inclusion.

## 3. PRESENTING THE RESEARCH FINDINGS

After evaluating the material and financial situations (endowments, equipment, income, etc.) at these sports organizations, the authors discovered a chronic lack of material resources and managerial expertise. The study and evaluation of the performance of non-profit sports organizations focused on the evaluation with the help of SWOT and BSC analysis.

### 3.1. SWOT analysis

The strengths, weaknesses, opportunities, and threats that organizations have and face, respectively, have been identified using the SWOT method and are presented in Table no. 1.

**Table no. 1 – SWOT analysis**

<b>STRENGTHS</b>	<b>WEAKNESSES</b>
Professional trainers Outstanding social skills Thorough connections in the field Passion for sports Reputation in the field, at the local level Equipment slightly better than the competition	Lack of managerial knowledge Lack of organizational culture Lack of a management strategy Poor use of IT tools Lack of a private pool Neglecting complementary aspects
<b>OPPORTUNITIES</b>	<b>THREATS</b>
The constant influx of children The possibility of participation in various international competitions Increased local attention for sports The trend towards a more active life of young adults and adolescents	Intense competition Defects, accidents at the pool Epidemics Major legislative changes Major injuries

*Source: made by the authors*





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**The strengths** of polo and swimming organizations are generally based on the outstanding skills and professionalism of their coaches, as well as the strong networks they have built with other prestigious institutions and clubs throughout their activity. As a team sport, polo requires a synergistic approach to the training and selection process, where team members are trained and trained together over several years until they reach a high competitive level. Thus, organizations in this field usually have properly trained teams, capable of participating in competitions and representing the respective institutions in various cups and tournaments, both nationally and internationally, in the short and medium term.

**The weaknesses** of polo and swimming organizations are generally caused by educational gaps in management and the lack of an adequate infrastructure to support the practice of the sport independently of other external structures. Management, having both a scientific and an artistic component, can provide essential tools for the analysis, evaluation and monitoring of the activity, thus contributing to the making of some fundamental strategic decisions.

Currently, several **opportunities** exist that could contribute to the development and sustainability of swimming and polo nonprofits. Swimming, in its various forms, offers multiple health benefits, and this leads many parents to choose this sport for their children. Thus, a significant base of potential beneficiaries and donors is created, which can represent an important source of financial support for the organization. Also, organizations in the field can gain recognition locally and internationally through the results obtained in competitions. This kind of visibility can attract invitations to international tournaments and events, giving organizations the opportunity to learn new training techniques and exchange ideas with others with similar structures. Moreover, such experiences can bring young people a better understanding of cultural diversity and ways of approaching sport, which motivates them to join these organizations.

The biggest **threat** to swimming and polo nonprofits comes from fierce competition within the same space, where conflicts with competitors become difficult to avoid. In such a context, the strategies adopted by an organization can be easily copied by other clubs, leading to a decrease in competitive advantages. Also, the number of active children within an organization is an important factor for its success, as it increases the potential to attract donations and resources. Each child represents not only a hope for the future of the sport, but also a possible source of fame that can, in turn, bring additional financial resources. Losing a significant number of athletes to other clubs has a negative impact on the performance and financial support of the organization. In addition, swimming imposes specific conditions to be practiced, and these can become a vulnerability. For example, the use of a communal pool can lead to a high concentration of people and risks related to hygiene or malfunctioning of the infrastructure. Any failure of the pool or the building in which the activities are carried out can temporarily stop the practice of sports, which affects not only the sports performance but also the income of the organization, considering that the activity can be suspended until the repairs are completed. Epidemics pose an additional threat, having a negative impact on the ability of organizations to function normally. The same risks can also arise in the event of major legislative changes or tax regulations that negatively affect the activity of organizations, as well as in the face of natural catastrophes or unpredictable events that could seriously disrupt the activity of organizations.

### 3.2. Balanced Scorecard analysis

Table no. 2 presents the results of the BSC analysis carried out from the point of view of customers, of internal processes, from the perspective of learning and growth, as well as from the financial aspect.

Customers in polo or swimming organizations fall into two categories: the donors, often parents of enrolled children, and the direct beneficiaries, respectively the children. The satisfaction of both categories is essential, and for small athletes it depends on the level of training, the frequency of training and the opportunities to participate in competitions. Top performers are often singled out for tournaments, which can create resentment both among athletes who participate less and among parents who feel that all children should be treated equally. Issues like this can be addressed by dividing teams based on skill level, not just age, which would provide a more balanced and rewarding experience. However, a tension arises between the long-term goal of the organization, focused on performance and reputation, and the wishes of donors, who emphasize the happiness of children. Another crucial aspect is effective communication between trainers, organization, and donors. Coordinating training, medical visits, and general logistics requires this. A lack of clear and prompt communication can lead to dissatisfaction and the loss of supporters, who may opt for other better managed organizations.

From the perspective of internal processes, polo and swimming organizations should optimize the use of non-financial resources, with a focus on coaches. An efficient allocation of their time and activities, by specializing in age and skill categories, would allow for more efficient training and better management of a larger number of athletes. This involves monitoring children's progress and excellent communication between coaches and parents. Not having your own pool is a major constraint, and diversifying training locations, such as using outdoor spaces or fitness clubs, can provide independence and reduce costs. In addition, measuring the performance of coaches should be a priority, based on individual athlete progress rather than time spent in practice. Indicators such as the constant improvement of children's performances can motivate athletes and provide an objective assessment of the effectiveness of coaches. These measures can contribute to long-term goals, such as increasing the quality of the selection base and achieving better results, without additional financial costs and with a positive impact on children's motivation and involvement.

From a growth and development perspective, polo and swimming organizations should prioritize staff and organizational culture, essential elements for performance and effectiveness. It is important to develop individual skills and foster a culture based on innovation, collaboration and continuous learning. Training staff in complementary areas such as nutrition, sports psychology or relaxation techniques can significantly contribute to improving overall performance. At the same time, training coaches as referees can strengthen the prestige of the organization, creating closer links with other clubs and offering new opportunities for promotion. Establishing a clear mission and concrete strategy is crucial to the direction of the organization. In the absence of in-house managerial expertise, training an existing manager or hiring an experienced one can ensure more efficient and coherent coordination. An optimized use of available resources can improve the efficiency and sustainability of the organization's activities.

From a financial perspective, non-profit organizations should develop clear, tailored financial performance measurement models to attract sponsorships and support. Transparency in the collection and reporting of financial data is essential to demonstrate efficient use of resources and to gain the trust of investors and sponsors. Rigorous budget management, reduction of unnecessary expenses, and transparent reporting of the use of funds can ensure the necessary support for the organization's projects and initiatives. These measures not only support financial sustainability but also strengthen the organization's position in the sports community.



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**Table no. 2 – Balanced Scorecard analysis**

FINANCE		LEARNING & GROWTH		INTERNAL BUSINESS		CUSTOMER	
GOAL		GOAL		GOAL		GOAL	
translating the club's strategy into usual financial terms	efficient use of resources	establishing strategies and following them	training of trainers in related branches	internal tracking of the performance of the employed coaches	more efficient use of resources	access to relevant information in real time	children's satisfaction
MEASURE	MEASURE	MEASURE	MEASURE	MEASURE	MEASURE	MEASURE	MEASURE
Establishing a way of expressing the financial part of the strategy in such a way that it is easily recognizable for potential investors	Attracting additional income from sponsorships	Managing expenses effectively and reducing them where possible	Obtaining the referee diploma	Periodic testing of progress	Reorganizing groups so that one coach can handle more children	Creating a section of the website where members can follow up-to-date information	Differentiating those who practice sport for maintenance from those who do sport for performance
		Manager courses for managers or hiring a professional manager	Annual courses in nutrition, fitness, chiropractic, ecology, etc.	Establishing sports performance indicators for coaches and athletes. For example: norms	Finding weekly workout solutions that don't depend on having a pool		

Source: made by the authors

#### 4. CONCLUSIONS AND RECOMMENDATIONS

It is a complex task to evaluate the performance of non-profit sports organizations, focusing on the added value they achieve and the efficiency they demonstrate. This efficiency must manifest itself in several directions, the most important of which include actual sports performance, customer satisfaction, efficient management of available resources, and attraction of new resources. To achieve a high level of efficiency, they must pay more attention to interaction with the general public, find innovative methods of relating both to the outside and to employees, and establish an explicit strategy to follow.

Regarding the associations studied, it is crucial to invest in the managerial education of those involved in management. The insufficiency of skills among administrators of sports organizations is associated with their inability to use available strategic management tools - even if they may be less suitable for an ONP - such as SWOT analysis, BSC, or others. The internal analysis of the organization's activity is influenced by the innate abilities of the organization's leader, his impressions and intuitions, without really taking into account the objective situation of the organization at that moment. Such an approach leads to subjective and inappropriate decisions, not accurately reflecting the real needs and opportunities of the organization. This lack of managerial expertise compromises the efficient use of resources and prevents the development of a coherent managerial strategy.

The implementation of electronic systems could provide an integrated and complete view of the organization's activity, performance, and weaknesses, with the potential to provide relevant statistical data on both its own athletes and competitors. In addition to sports activity, these tools could facilitate access to related fields, such as nutrition consulting and the organization of team-building activities in the training business, with possible educational themes on topics such as ecology or appropriate social behavior. A significant improvement in infrastructure, such as having its own pool, would bring an increased level of autonomy and flexibility in the organization of training. This would allow the program to be adapted to current needs, optimizing daily activity and eliminating the need to assemble and disassemble equipment before and after each session. At the same time, it would provide great discretion in the application of the training techniques used, which could provide a major competitive advantage.

Promotion through social media and TV interviews can play a significant role in increasing the visibility of these organizations. Even where the competitions are organized by other clubs, media exposure helps to attract a wider audience and familiarize a wider public with the activities and aims of the swimming and polo organisations. This is an effective marketing opportunity, essential for attracting new members and supporters.

A more rigorous management approach could bring increased resources to the association and allow for a more effective alignment between the immediate interests of the customers and the long-term interests of the club. By giving an increased level of attention to donor clients, their immediate requirements would be met, which could lead to greater availability of resource provision. These resources could be allocated to elite athletes, thereby contributing to winning more competitions, increasing reputation, and ultimately achieving the club's strategic goals.

We know that management is a science and an art. However, in this context, the emphasis must be greater than it is now on the science side of management. This means using available tools and techniques to evaluate, monitor, and improve organizational activities. The right tools to optimize processes and resources can be adapted and customized according to the organization's specific needs and goals. While the art of management involves the ability to make creative and intuitive decisions, the science of management brings structure and methodology to ensure that these decisions are informed and effective.



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Thus, a balanced approach between science and art can contribute to the efficiency of their activity or any sports nonprofit organization and increase its performance, regardless of what its manager means by performance.

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