Evaluation of the Effectiveness of Management of Socially Oriented Non-Profit Organizations in the Southern Federal District

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Abstract: The article is devoted to the analysis of the dynamics of a complex of relative efficiency indicators for the operation of socially oriented non-profit organizations in the regions of the Southern Federal District. The purpose of the study is to assess the effectiveness of the work of socially oriented non-profit organizations and identify problems hindering their full development. The working hypothesis is that asymmetry in the distribution of resources between the regions of the Southern Federal District affects the ability of socially oriented non-profit organizations to meet the needs of the population. The study is based on the analysis of the dynamics of a complex of relative efficiency indicators for the operation of socially oriented non-profit organizations. An original methodology has been proposed for evaluating the integral indicator of the level of development of the non-profit sector in the region, which includes calculating an integrated value from eight relative indicators. The conducted analysis revealed a significant asymmetry in the distribution of resources between the regions of the Southern Federal District. The results obtained can be used to develop a new model for managing the activities of socially oriented non-profit organizations, taking into account the population's need for social services and assistance. Based on the results obtained, it was concluded that there is a need to form a new model for managing the activities of socially oriented non-profit organizations, assuming the unification of managerial processes through the transfer of powers to a special organization integrator.

1 INTRODUCTION

Ensuring the development of the sector of socially oriented non-profit organizations (SONPO) today is one of the important tasks of Russia's domestic policy. A developed «third sector» allows state bodies to relieve some of the burden in implementing social policies. The activities of its subjects ensure that citizens have access to necessary services, increase the overall standard and quality of life by providing assistance to representatives of the least protected segments of the population. In Russia, at both the federal and regional and local levels, comprehensive support programs are being implemented for socially oriented non-profit organizations. These programs provide these organizations with financial and property assistance (including in the form of tax breaks and other mandatory payments), encourage the participation of socially oriented non-profit organizations in government procurement, and support the activity of volunteers involved in social projects.

In recent years, the non-profit sector of the Russian economy has undergone rapid transformation. SONPO engaged in the most significant and demanded activities at any given time came to the forefront. According to the results of 2022 compared to 2021, positive changes in the

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number of operating organizations were observed in such industries as real estate operations (+15,4%), healthcare and social services (+10,8%), culture, sports, and entertainment (+10,5%), information and communication (+8,0%). The volume of cash and asset receipts increased by 20,9%, significantly exceeding the official inflation rate for 2022, estimated by the Bank of Russia at 11,94%. The aggregate expenditure volume also increased by 9,75%. The discrepancy between the growth rates of income and expenses indirectly suggests that Russian non-profit organizations have broader opportunities for development due to the release of a significant amount of financial resources; however, the actual use of these opportunities is often hampered by the impact of a set of institutional factors.

Drawing upon the findings of contemporary research in this field and analyzing statistical data, we note that despite the presence of a range of positive trends characterizing the dynamic development of the sector of socially oriented non-profit organizations, the issue of asymmetry in the socio-economic position of SONPO's in different regions of the country remains relevant. This problematic area has been addressed to varying degrees in the works of K.E. Kosygina, E.B. Dvorjadkina, A.S. Artamonova, I.M. Dudina, E.G. Efimova, D.M. Prostova, and many others.

Moreover, asymmetry can be clearly examined using examples from regions within the same federal district. This article aims to evaluate the dynamics of the situation of socially oriented non-profit organizations in the regions of the Southern Federal District based on a set of relative indicators and draw conclusions about the existing degree of asymmetry. On the basis of these conclusions, recommendations will be made for optimizing the system for ensuring the activities of socially oriented non-profit organizations.

2 METHODOLOGY

Within the framework of this study, the condition of the sector of socially oriented non-profit organizations is assessed using an author's methodology. It involves interpreting the dynamics of 8 relative indicators, which provide an objective and detailed evaluation of the real situation, as well as deriving an integrated rating index of the region's level of development of the sector of socially oriented non-profit organizations based on ranking their values.

1. The indicator of the number of volunteers per 1000 people in the region can be calculated using the following formula:

$$k_1 = \frac{V}{P} * 1000 \quad (1)$$

where:

V – the number of volunteers involved in the work of the socially oriented non-profit organizations;

P – the population size (annual average).

The higher the value of this indicator, the greater the proportion of the population involved in volunteer activities in a particular territory.

2. The contribution of sector subjects of socially oriented non-profit organizations to GRP is evaluated as follows:

$$k_2 = \frac{R}{GRP} * 100\ \% \quad (2)$$

where:

R – the total revenue of the sector of socially oriented non-profit organizations;

GRP – gross regional product.

The community of non-profit organizations forms an entire sector of the economy alongside the public and private sectors. In Western economic literature, the term «third sector» is widely used, which implies the community of non-government organizations. Due to the high significance of the non-profit sector for the economic and social life of the country, the share of this sector in the gross product becomes particularly important. Consequently, the higher the value of indicator k_2, the more significant role the non-profit sector plays in the economy of the region.

3. The evaluation of the efficiency of socially oriented non-profit organizations personnel (labour productivity) can be evaluated using the ratio of the organization's revenue from the sale of goods, works, and services to the total number of employees:

$$k_3 = \frac{RS}{S} \quad (3)$$

where:

RS – revenue from the sale of goods, works, and services (thousand rubles);

S – staffing (full-time employees and external job sharers).

Low values of this indicator indicate an excess of personnel employed in the work of the sector of socially oriented non-profit organizations. Extremely high figures, on the contrary, suggest a lack of labour force and a heavy workload on each SONPO's employee.

4. The role of socially oriented non-profit organizations as employers can be characterized

using the indicator of the share of those employed in the socially oriented non-profit organizations sector in the total volume of the region's workforce:

$$k_4 = \frac{S}{ER} * 100\ \% \quad (4)$$

Where:

S – staffing (full-time employees and external job sharers);

ER – number of employed in the economy in the region.

5. For analysis, an average indicator can also be used that reflects the amount of financial support for one non-profit organization.

$$k_5 = \frac{R}{N_{SONPO}} \quad (5)$$

Where:

R – the total revenue of the sector of socially oriented non-profit organizations;

N_{SONPO} – number of operating socially oriented non-profit organizations in the region.

6. Sufficiency of funds to ensure the development can be characterized by the ratio of the difference between the income and expenses of socially oriented non-profit organizations to their number:

$$k_6 = \frac{R - Ex}{N_{SONPO}} \quad (6)$$

Where:

R – the total revenue of the sector of socially oriented non-profit organizations;

N_{SONPO} – number of operating socially oriented non-profit organizations in the region;

Ex – Expenditures of socially oriented non-profit organizations.

According to current legislation, non-profit organizations do not distribute profits among founders: all of it is directed towards developing the organization. Thus, the averaged value of the difference between income and expenses indirectly indicates the potential of a socially oriented organization in terms of ensuring its development.

7. To assess the effectiveness of regional socially oriented non-profit organizations, a performance indicator can be used which expresses the ratio of the number of people who received assistance from socially oriented organization (as well as utilizing their services) to the population size of the region. The higher the value of this indicator, the greater the coverage of the population with services and assistance provided by socially oriented non-profit organizations.

$$k_7 = \frac{N_{LA} + N_{CK} + N_{CC} + N_{Serv}}{P} * 100\% \quad (7)$$

Where:

N_{la}– number of those who received legal assistance free of charge or at a discount;

N_{ck} – number of those who received charitable aid in kind form;

N_{cc}– number of those who received charitable aid in cash form;

N_{serv} – number of recipients of SONPO services;

8. To evaluate the efficiency of spending financial resources by socially oriented non-profit organizations in the region, an indicator can be used that expresses the ratio of the expenditures of SONPOs to the number of beneficiaries of help and services:

$$k_8 = \frac{Ex}{N_{LA} + N_{CK} + N_{CC} + N_{Serv}} \quad (8)$$

The final value of this indicator will reflect the average cost of providing services or assistance per person.

For grouping regions according to the level of development of the sector of socially oriented non-profit organizations based on each indicator, ranking is carried out in ascending order, where the highest value is assigned a rank of 8, and the lowest - 1. The ranks of the regions according to each of the presented indicators are summed up, after which the obtained value is brought to a 100-point scale. The formula for the final indicator K is shown below.

$$K = n/n_{max}*100 \quad (9)$$

Where:

n – the sum of ranks for a region according to the given indicators;

n_{max} – the maximum possible value of the sum of ranks.

Regions are grouped by the level of development of the sector of socially oriented non-profit organizations according to the following scale:

- below 30 points - extremely low level;
- from 30 to 45 points - low level;
- from 45 to 60 points - medium level;
- from 60 to 75 points - high level;
- above 75 points - flagship level.

The proposed methodology allows identifying regions as leaders in the development of the sector of socially oriented non-profit organizations and lagging territories. The analysis of individual indicator values and their comparison with those of other regions helps determine the strong and weak sides of the tertiary sector within a specific region.

3 RESULTS

To obtain an objective assessment of the nature of transformation of the sector of socially oriented non-profit organizations in the regions of the Southern Federal District, the indicators described in the methodology will be calculated using four-year dynamics. For calculations, data from various resources of the Federal State Statistics Service and industry agencies will be used, including the Data Viewer website, the Unified Interdepartmental Information and Statistical System, etc. Table 1 below shows the corresponding data as of 2019.

According to the presented data, the socio-economic situation of SONPOs in the regions of the Southern Federal District in 2019 was characterized by significant asymmetry. Krasnodar Territory was clearly the leader in the development of the sector of socially oriented non-profit organizations in the Southern Federal District. The lowest figures were observed in Kalmykia Republic. In addition, Astrakhan Oblast and Volgograd Oblast had rather strong positions in most of the considered indicators. Other regions occupied intermediate positions in terms of the efficiency of the SONPO sector. Let us consider the distribution of regions of the Southern Federal District by similar indicators in 2020 (Table 2).

Based on the data in Table 2, we note that the socio-economic situation of subjects of the SONPO sector in 2020 generally corresponded to that in 2019. The characteristics of the changes were influenced by the consequences of the coronavirus pandemic: in most regions (except for Adygea Republic), there was a decrease in the indicator of the number of volunteers per 1000 population. This fact is primarily related to lockdowns and mass bans on holding events in an offline format. In addition, in all regions except Sevastopol, the indicators of the ratio of the number of employees of socially oriented non-profit organizations to the total number of employed in the economy decreased (the number of active SONPOs also declined).

Table 1: Indicators of operation of socially oriented non-profit organizations in the regions of the Southern Federal District in 2019.

Region	k_1, people	k_2, %	k_3, thousand rubles	k_4, %	k_5, thousand rubles	k_6, thousand rubles	k_7, %	k_8, thousand rubles
Adygea Republic	11,32	0,66	180,17	0,56	2220,51	490,31	10,68	12,97
Kalmykia Republic	11,21	0,45	170,77	0,51	1432,75	-56,77	7,94	19,26
Crimea Republic	10,88	0,55	212,33	0,33	1299,12	71,83	24,84	5,13
Krasnodar Territory	13,53	1,43	564,42	0,86	7304,86	2079,00	14,59	30,07
Astrakhan Oblast	14,23	0,56	368,84	0,89	4882,51	306,16	28,53	10,75
Volgograd Oblast	16,55	0,71	292,55	0,86	2432,36	145,83	17,47	14,46
Rostov Oblast	10,67	0,52	304,72	0,51	3133,30	172,55	17,20	11,00
The city of Sevastopol	32,55	0,76	149,66	0,60	1678,35	-230,68	148,73	1,79

Table 2: Indicators of operation of socially oriented non-profit organizations in the regions of the Southern Federal District in 2020.

Region	k_1, people	k_2, %	k_3, thousand rubles	k_4, %	k_5, thousand rubles	k_6, thousand rubles	k_7, %	k_8, thousand rubles
Adygea Republic	13,77	0,81	193,81	0,46	2833,03	302,80	26,11	8,63
Kalmykia Republic	6,45	0,42	198,76	0,40	1566,45	45,84	8,28	16,98
Crimea Republic	8,78	0,51	197,52	0,32	1337,83	169,81	16,91	7,06
Krasnodar Territory	5,70	1,25	527,34	0,85	6447,58	433,27	16,00	28,62
Astrakhan Oblast	13,79	0,49	491,03	0,64	3959,59	342,74	19,81	11,77
Volgograd Oblast	11,85	0,71	322,27	0,79	2604,21	257,12	13,12	19,24
Rostov Oblast	10,03	0,49	333,14	0,47	3078,62	260,01	14,76	12,58
The city of Sevastopol	26,99	1,02	172,21	0,63	2092,03	94,50	120,64	2,42

Table 3: Indicators of operation of socially oriented non-profit organizations in the regions of the Southern Federal District in 2021.

Region	k_1, people	k_2, %	k_3, thousand rubles	k_4, %	k_5, thousand rubles	k_6, thousand rubles	k_7, %	k_8, thousand rubles
Adygea Republic	12,79	0,81	248,88	0,48	3390,11	593,48	18,95	12,99
Kalmykia Republic	8,26	0,37	203,23	0,37	1491,83	171,54	9,12	13,52
Crimea Republic	8,84	0,49	219,28	0,32	1475,79	209,87	18,68	6,99
Krasnodar Territory	3,04	2,43	629,94	0,85	15064,04	8458,79	15,97	37,52
Astrakhan Oblast	13,28	0,45	509,30	0,68	4572,41	422,58	17,63	15,37
Volgograd Oblast	10,99	0,73	349,73	0,77	2869,24	217,96	14,26	20,25
Rostov Oblast	10,08	0,46	379,43	0,47	3342,65	258,06	16,21	12,59
The city of Sevastopol	27,89	0,90	298,70	0,58	2183,40	166,19	131,10	2,08

Table 4: Indicators of operation of socially oriented non-profit organizations in the regions of the Southern Federal District in 2022.

Region	k_1, people	k_2, %	k_3, thousand rubles	k_4, %	k_5, thousand rubles	k_6, thousand rubles	k_7, %	k_8, thousand rubles
Adygea Republic	11,22	1,09	378,70	0,35	4430,73	1042,93	25,50	11,25
Kalmykia Republic	5,31	0,41	387,43	0,24	1585,90	314,39	10,87	11,41
Crimea Republic	8,59	0,54	374,86	0,24	1600,45	111,40	16,98	9,05
Krasnodar Territory	3,10	2,12	860,26	0,73	12836,40	6018,81	16,82	36,93
Astrakhan Oblast	15,18	0,53	839,77	0,58	5447,66	489,48	17,21	19,65
Volgograd Oblast	10,22	0,83	454,25	0,65	3495,28	215,60	19,04	17,43
Rostov Oblast	9,97	0,58	456,59	0,38	4379,46	646,15	26,98	8,99
The city of Sevastopol	36,29	0,77	245,40	0,38	1721,11	84,58	148,35	1,52

Table 5: Sum of ranks and marks of regions of the southern federal district by the level of development of the sector of socially oriented non-profit organizations in 2019-2022.

Region	2019		2020		2021		2022	
	rank	mark	rank	mark	rank	mark	rank	mark
Adygea Republic	34	53,13	38	59,38	44	68,75	42	65,63
Kalmykia Republic	20	31,25	19	29,69	17	26,56	19	29,69
Crimea Republic	22	34,38	22	34,38	23	35,94	19	29,69
Krasnodar Territory	54	84,38	53	82,81	52	81,25	51	79,69
Astrakhan Oblast	48	75,00	46	71,88	46	71,88	45	70,31
Volgograd Oblast	44	68,75	39	60,94	39	60,94	41	64,06
Rostov Oblast	30	46,88	35	54,69	33	51,56	38	59,38
The city of Sevastopol	34	53,13	35	54,69	34	53,13	31	48,44

Despite all the negative phenomena that slowed down the development processes in the non-profit sector, the efforts of these economic and social entities during this period contributed to reducing social tension and played an important role in providing assistance to citizens in need. To track the dynamics of the recovery of the SONPO sector, let's consider the indicators of subsequent periods. The relevant information is provided in Table 3 as of the end of 2021.

The highest levels of operational efficiency were noted, as in previous periods, among the socially oriented non-profit organizations of Krasnodar Territory. At the same time, compared to the previous crisis period, the overall situation of the SONPO sector in the regions of the Southern Federal District somewhat stabilized. Thus, in all regions, there was an increase in the revenue from the sale of goods, works, and services per employee (partly due to the continued decrease in the number of SONPO workers and their share in the aggregate employment structure across regions). In all regions except Kalmykia Republic, the average funding volume per organization significantly increased. It should be noted that in 2021, despite some relaxations regarding the necessity to observe anti-COVID measures, a significant part of restrictions remained, which hindered the full implementation of certain activities

of SONPOs – for example, volunteering. This is indicated by the indicators of the number of volunteers per 1000 population, which in half of the regions even decreased compared to 2020. To evaluate the current state of the sector of socially oriented non-profit organizations, let's consider similar indicators for 2022 (Table 4).

According to the data presented in Table 4, the activity of socially oriented non-profit organizations underwent significant changes in 2022 compared to the level of 2021. In several regions (Krasnodar Territory, Astrakhan Oblast, Volgograd Oblast, and Sevastopol), volunteer activity increased. In other regions of the Southern Federal District, the indicator of the number of volunteers per 1000 population, on the contrary, decreased. On the whole, the indicators of the average revenue from sales per employee of a socially oriented non-profit organization significantly increased.

The wide range of values of indicators indicates different degrees of access to necessary resources by socially oriented organizations from various regions of the Southern Federal District. The existing data allow us to identify the leader in the development of socially oriented non-profit organizations in the federal district – this is Krasnodar Territory. The lowest performance indicators were observed during the period of 2019-2021 in the Kalmykia Republic; in 2022, the final indicator of this region coincided with that of the Crimea Republic.

Table 6: Distribution of the number of regions according to the level of development of the sector of socially oriented non-profit organizations, 2019-2022.

Level	2019	2020	2021	2022
Extremely low	0	1	1	2
Low	2	1	1	0
Medium	3	3	2	2
High	2	2	3	3
Flagship	1	1	1	1

Based on the data presented in Table 6, it can be seen that in 2019 there were no subjects among the regions of the Southern Federal District whose sector of socially oriented non-governmental organizations was at an extremely low level of development. However, in 2020-2021, the Republic of Kalmykia joined this group. In 2019, it was characterized by the second largest expenditure per person for service provision (assistance), which partially compensated for the low values of other indicators, thus placing the subject in the group with a low level of development of the sector of socially oriented non-governmental organizations. From 2020 to 2021, the value of k_8 for the Republic of Kalmykia decreased consistently, leading to a worsening position in the overall ranking due to the lack of visible growth in other indicators. During 2019-2021, the Crimea Republic belonged to the group with a low level of development; in 2022, after another deterioration in the complex of indicators, this region was classified as having an extremely low level of development of SONPOs. In 2019-2020, three regions – the Republic of Adygea, Rostov Oblast, and Sevastopol – were included in the group with medium levels of development of the sector of socially oriented non-governmental organizations. In 2021, the combined score of the Republic of Adygea increased significantly, resulting in its classification in the group with a high level of development of socially oriented non-governmental organizations. As of 2022, the number of regions in this group remained unchanged compared to the previous year. Besides the Republic of Adygea added in 2021, Astrakhan Oblast and Volgograd Oblast were included in this group throughout 2019-2021. The position of these regions slightly worsened in 2020-2021 compared to 2019 when their displayed indicators were higher. Throughout all four periods, only one territory, Krasnodar Territory, corresponded to the flagship level of development of the sector of socially oriented non-governmental organizations.

4 DISCUSSION

The analysis results indicate a significant disproportion in the distribution of financial, property, and human resources between the organizations of the sector of socially oriented non-governmental organizations in various regions of the Southern Federal District. Even under current conditions characterized by the need for civil society consolidation amidst confronting external and internal threats of various natures, the SONPO sector does not receive sufficient impetus for development. This conclusion, in general, may be extrapolated to the situation of socially oriented non-governmental organizations across the country. This phenomenon is caused by several factors determining the population's need for services and assistance from NPOs. It refers to an «informed» need, which assumes a high degree of public awareness about the capabilities of SONPOs in providing services or offering help of any kind. Therefore, public awareness can be defined as one of the main drivers of the development of the sector of socially oriented non-governmental organizations. Ensuring further development of Russia's tertiary sector requires

taking measures to level out the situation of its entities in various regions. Additionally, effective development measures could include centralizing the execution of functions related to ensuring the efficient operation of organizations.

Achieving the stated goal is possible under the condition of standardizing certain management processes and involving external subjects in their implementation: government authorities and local self-governments, the public, and representatives of the commercial sector of the economy. Ultimately, the activities of socially oriented non-governmental organizations directly or indirectly affect all mentioned groups of subjects, so ensuring their participation in the managerial process will ensure a significant increase in the efficiency of SONPO operations. According to the authors, the involvement of the above-mentioned groups of subjects in ensuring the effective activity of socially oriented non-governmental organizations can be centrally managed. To do this, in each region, an additional organization can be created – the Fund for Ensuring the Activities of Socially Oriented Non-Governmental Organizations (hereinafter referred to as the Fund).

Such an establishment can be governed by an elected body, which should include both representatives of socially oriented non-governmental organizations operating in various spheres of public life and representatives of power, business, and society itself. The Fund can determine key areas of activity for subordinate non-governmental organizations with the aim of bringing them into line with the current needs of the population and individual municipalities within the region. This function of the Fund will be implemented taking into account the needs of groups whose representatives are included in the composition of the electoral management body.

The activities of the Fund will not be limited to defining the key areas of activity for non-governmental organizations. Since its potential existence serves the purpose of enhancing the effectiveness of socially oriented non-governmental organizations, the Fund, as an integrative entity, might assume responsibilities for monitoring the performance indicators of reporting organizations and developing corrective actions in case of significant declines. Moreover, some of the most important duties of the Fund could include:

- accumulating financial resources of socially oriented non-governmental organizations (in the form of mandatory contributions), citizens and businesses (in the form of donations), state bodies, and local self-governments;
- guaranteeing the repayment of current obligations of reporting socially oriented non-governmental organizations;
- providing financial support to organizations implementing socially significant projects if they lack their own funds.

Including representatives of society, state authorities, and local self-governments, and business in the management process of socially oriented non-governmental organizations has several advantages:

- wide coverage of interests. Representatives of different interest groups can present various perspectives when considering particular situations, allowing for the consideration of the interests of all parties and making decisions that best meet the common need;
- strengthening trust. Involving various community groups in the management process can contribute to strengthening trust among them. This is crucial for creating a conducive environment for cooperation;
- distribution of responsibility. Engaging various stakeholders in the management process allows distributing responsibility for decision-making and the implementation of specific projects. Each party can make its contribution and be responsible for certain aspects of the overall work;
- more efficient resource utilization. Consolidating efforts and resources from various sectors of the economy will promote the growth of efficiency in project and program implementation;
- increased transparency. Involving representatives of the public, state, and business in the management process can enhance the transparency of decision-making and project implementation. The described set of measures will prevent abuse while also creating conditions for open discussion and oversight by society;
- better understanding of actual citizen needs. Representatives of the public can provide valuable information about real needs and problems in the social environment. Their involvement enables a better understanding of people's needs, contributing to the development of more effective projects and programs;
- encouragement of innovation. Diversity of opinions and approaches in managing the activities of a complex of socially oriented NPOs can stimulate innovation and new

approaches to solving social issues. Different ideas and proposals can be merged and developed, facilitating the identification of the most effective solutions.

Thus, the sector of socially oriented non-governmental organizations in its current form cannot sufficiently satisfy the needs of citizens who require assistance and services from its entities. This problem is not endogenous to the representatives of the tertiary sector of the economy. It is caused by a vast array of factors, many of which have an external nature. For example, low public awareness about the nature of the activities of socially oriented non-governmental organizations and, consequently, weak trust towards them. The latter factor is also exacerbated by the increasing incidence of fraud cases involving citizens' money recently.

The model of centralized management of socially oriented non-governmental organizations proposed by the authors would substantially improve their reputation among the population, thereby increasing demand for the services provided by such organizations. Active interaction with government structures would serve as a guarantee of safety and legality in relationships arising between organizations and citizens regarding the provision of assistance or services of any kind. Today, in the context of a global crisis, transitioning to a centralized model of managing the activities of socially oriented non-governmental organizations is an appropriate and effective way to address existing problems.

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