

Methodological Aspects of Assessing a Non-Profit Organization's Influence on Ensuring of Economic Security

Natalya Chepelyuk
Department of Finance and Economic Security
Kurgan State University
 Kurgan, Russia
 natach_1966@mail.ru

Abstract—The modern economy is characterized by a variety of economic entities being participants in economic processes. Alongside business organizations, non-profit sector organizations are increasingly being involved in economic activity. Such organizations combine the status of the civil society institution with the functions of a producer or supplier of socially significant public goods. The organizations carry out economic activities under conditions of instability and uncertainty, which are caused by external and internal factors. These factors generate a significant number of risks, which as a result create threats to the very existence of the economic entity. The practical application of the economic security concept allows us to develop and implement systemic measures that neutralize or reduce the negative consequences of forecast threats for economic entities at the macro and micro levels, including non-profit organizations. This article is devoted to the problem of searching and generalizing indicators that allow an objective assessment of non-profit organization economic security in the modern world.

Keywords—*non-profit organization, economic security, threats to economic security of non-profit organizations, assessment of 'toxicity' of non-profit organization influence on economic security, 'toxicity' criterion, 'toxicity' indicators.*

I. INTRODUCTION

The non-profit sector plays a significant role in the socio-economic life of Russia, acting as a source of various social innovations. The USSR historically developed a system of state non-profit organizations that deliver social services constitutionally guaranteed by the state in the field of healthcare, education, culture and sports. Today, the Russian non-profit sector is represented by more than 600 thousand state and private organizations that work at the local and federal levels, carrying out activities both to provide a variety of services, including those mentioned earlier, and as civil society institutions, which are components of the social infrastructure.

Non-profit organizations (NPOs), unlike commercial organizations, have a unique feature of universality, which means the ability to solve problems that state systems and private business cannot separately cover. Nonprofit organizations have several advantages. One of them is that non-profit organizations offer either new approaches to existing problems or find less costly solutions to these problems because they combine mobilization of the resources of state institutions, foreign and domestic companies and organizations as well as households with their own income

generation. Thus, building a specific financial mechanism, nonprofit organizations are included in the coverage area of both market factors that influence the risk level of the organization activity and the factors related to the regulatory function of the state aimed at adjusting market failures.

The non-commercial nature of activity, that is, not focused on making profit as the main goal of its activity and not implying its distribution among the founders, does not protect the organization from a wide range of external threats generated by an unstable macro environment. The functioning of a non-profit organization as an economic entity is associated with the necessity to predict and evaluate internal and external threats that are formed in the risk situations typical for business: operational, personnel, risks of insufficient funding sources for current activities and others.

Threats to the economic security of the nonprofit sector are a combination of conditions and factors that create a high probability of negative consequences, both for the national economy as a whole and for the organizations themselves, as well as for consumers of their services. As a rule, the activities of an NPO are focused on management costs tight control. As a result, the development of monitoring systems for the status of non-profit organizations by the organizations themselves becomes unlikely. Another thing, which is important, in the absence of such a system, it is difficult to solve certain issues for preventing the social consequences of inconsistency of the state policy, the interests of business and population. It seems necessary to prepare proposals to supplement the system of indicators for assessing the economic security of the national economy with indicators characterizing the non-profit sector influence.

II. LITERATURE REVIEW

Scientific interest in the activities of non-profit organizations as institutional innovations to fill the "failures" of the market and the state was manifested during the period of large-scale socio-economic reforms carried out in the twentieth century in Europe and the USA. [1]

In Russia, modern science continues studying this problem in dissertation researches, which have been published since the beginning of the 2000s by economists, lawyers, sociologists and political scientists. Theoretical, legal and institutional studies of the NPO legal status and of the state and legal mechanism for establishing and supporting civil society institutions were carried out by O.A. Kozhevnikov [2]

and L.I. Grudtsyna [3]. M.N. Fedorova's work [4] is devoted to transformation of the processes of non-profit organization institute formation. The features of the formation of the non-profit sector development strategy are investigated in the dissertation of G.G. Vasiliev [5]. The activities of certain types of NPOs are considered in the scientific works of V.N. Shelomentsev (public associations) [6], S.R. Demidov (higher education institutions) [7], A.A. Sofronova (environmental organizations) [8]. The role of non-profit organizations in the development of the relationship between business and the state in modern economic systems was studied in the works of S.S. Evtyukhov [9], T.A. Vasilyeva [10], and the institutional-commercial basis for the development of the non-profit sector in the context of the formation of global trends in the public goods production are reflected in the scientific works of N.G. Privalov [11] and Yu.V. Fedorova [12].

Awareness of the globalization consequences in the form of an increase in crisis phenomena in the economy aroused a particular interest in assessing and ensuring economic security not only at the macro level (state, macro regions), but also among economic entities in the studies conducted by reputable Russian and foreign scientists and research teams. [13,14] The issues of methodology improvement and updating the methodological support of economic systems economic security at various levels (including business entities) are reflected in the scientific works of I.N. Petrenko [15], E.S. Mityakov [16], C.R. Demidov [7]. In this connection, I.N. Petrenko notes that "the problems of determining the economic security of an economic entity (security object) as the security of its economic space is becoming increasingly important in the context of globalization with an active struggle for sales and services markets" [15, p.21]. And yet, despite the significant volume of publications, the review of scientific sources suggests that the development of the problem in terms of the specific content of the complex criteria that allow assessing and monitoring the economic security of non-profit organizations is insufficient.

III. RESEARCH METHODOLOGY

The methodological and theoretical basis of this article is outlined by a system approach to studying non-profit organizations as an object of economic security; by the fundamental principles of the works of Russian and foreign scientists related to the problems considering the aspects of economic security at the micro and macro levels, by the approaches implemented in legislative and regulatory acts of the Russian Federation; methodological approaches to risk assessment proposed by international organizations.

The Economic Security Strategy of the Russian Federation for the period up to 2030 defines the provision of economic security as "... the implementation by the state authorities, local authorities and the Central Bank of the Russian Federation in cooperation with civil society institutions of a complex of political, organizational, socio-economic, informational, legal and other measures aimed at countering the challenges and threats to economic security and protecting national interests of the Russian Federation in the economic sphere." [17] Thus, the composition of the participants ensuring the economic security of the country directly includes civil society institutions, the status of which is defined as non-profit non-governmental organizations.

In the modern socio-economic sphere, non-profit organizations act as an instrument of interaction between the

state, business and society, forming the basis for public-private and social partnership. The development of non-profit organizations is based on the steady growth of the public and commercial sectors. However, some studies show that economic factors may have less impact on the NPO dynamics than social or political ones. [9,11].

The peculiarity of an NPO as a security object consists in the need to take into account the diversity of the legal status, goals, types of activities and management mechanisms that are characteristic of this organization. The systematization of NPOs, presented in modern studies, allows us to describe these parameters as system-forming, with the aim of further identifying threat assessment and the probability of their occurrence. Thus, NPOs are classified [3-5,9,18-20] as follows:

- depending on the legal form: public and religious organizations (associations); funds; non-profit partnerships; private institutions; autonomous non-profit organizations, associations (unions);
- depending on the type of activity: organizations of healthcare; education; sciences; culture; physical education and sports; social; professional and public associations, etc.
- in accordance with the target functions: organizations that are an element of the market mechanism; organizations that are an element of social infrastructure; organizations carrying out business tasks to improve the human environment; organizational and legal forms of public initiative of the population, of democracy and of the civil society;
- depending on the regulatory mechanism used: institutions of socio-economic and cultural spheres; political institutions; legal assistance institutions;
- depending on the mechanism of financing activities: non-profit non-governmental organizations; non-profit governmental organizations; foreign non-profit non-governmental organizations;
- depending on the status of the founder: state, corporate; public, private;
- depending on the norms of legislation for regulating activities: organizations whose activities are governed by the laws that reflect the functioning of specific organizational and legal forms of NPOs; organizations whose activities are regulated by the laws reflecting the functioning of NPOs in specific fields; organizations whose activities are governed by the laws reflecting the varieties of NPO functioning within a separate legal form;
- depending on the availability of foreign sources of financing activities: NPOs receiving foreign grants and NPOs that are not recipients of foreign grants;
- depending on the social mission: community service organizations, public interest entities, others;
- depending on the registering and controlling body: organizations under the jurisdiction of the Ministry of Justice of the Russian Federation and its territorial bodies; organizations under the jurisdiction of the Ministry of Economic Development of the Russian

Federation; organizations under the jurisdiction of the Ministry of Science and Higher Education of the Russian Federation; organizations under the jurisdiction of the Ministry of Health and Social Development of the Russian Federation and other organizations.

The classifications considered, with all the variety of grouping features, forms and types of NPOs, do not allow organizations to be segmented taking into account the probability of threats to economic security. According to the FATF experts (FATF - Financial Action Task Force – the Group to develop financial measures to combat money laundering), the main forms of NPOs are characterized by low risks from negative consequences of their activities. However, the FATF identifies types of NPOs — these are religious, public, charitable organizations and a number of NPOs (including funds), which, within their activities, are likely to face specific risks and threats to the country's security.

One of the goals of the national policy in the field of ensuring economic security is to increase the resistance of the Russian economy to the effects of external and internal threats. The NPO impact on the national economy is associated with the probability of such threats. The main threats to the NPO activities under discussion in this article include the following:

- threats to social and political instability (for example, representative offices and branches of foreign NPOs or Russian NPOs that are recipients of foreign grants may affect the domestic policy of the country);
- threats of NPO participation in financing extremist and terrorist activities or threats of entry into the NPO of governing bodies of persons associated with extremist and terrorist activities;
- threats of NPO participation in the legalization (laundering) of proceeds of crime.

For the quantitative assessment of economic security at the macro level, an indicative approach is used, which requires the development and monitoring of an indicators system, including: economic security criteria; economic security indicators (indicators characterizing the NPO segment generating a threat); threshold values of economic security indicators (quantitative restrictions on the values of indicators characterizing a high probability of a threat).

This article proposes to use the criterion of ‘toxicity’ of the non-profit sector influence to assess the impact of NPOs on the economic security of a country. The calculation of this criterion and its subsequent monitoring is based on the methodology developed and applied by the FATF for the sectoral risk assessment of using the non-profit sector for the purpose of financing terrorism, and the national assessment of counteracting money laundering (legalization) of criminal proceeds, conducted by Rosfinmonitoring (Federal Financial Monitoring Service). [21,22]

The criterion of “toxicity” of the non-profit sector influence on the economic security of a country is understood as an integral indicator, which is calculated taking into account three coefficients (indicators) reflecting the significance of the previously mentioned threats impact:

$$K_T = \frac{K_{ab} \times I_{ab} + K_{\phi T} \times I_{\phi T} + K_{\lambda D} \times I_{\lambda D}}{I_{ab} + I_{\phi T} + I_{\lambda D}}, \quad (1)$$

where:

K_T is the coefficient of "toxicity" of the NPO impact;

K_{ab} is the coefficient of NPO dependence on the foreign agents influence;

$K_{\phi T}$ is the NPO participation coefficient in the financing of terrorism;

$K_{\lambda D}$ is the NPO participation coefficient in the legalization of proceeds from crime;

I_{ab} ; $I_{\phi T}$; $I_{\lambda D}$ are the significance of the corresponding threat, assessed by experts, percentage.

The range of ‘toxicity’ criteria of the NPO influence on the country’s economic security is in the range from 0 to 1. Moreover, an optimal value of the coefficient is 0 and it characterizes the absence of an NPO negative impact on ensuring the country’s economic security.

TABLE I. CALCULATION OF THE NPO ‘TOXICITY’ INDICATORS

‘Toxicity’ indicators	Calculating formula	Conventional symbols
NPO coefficient of dependency on foreign agents (K_{ab})	$K_{ab} = d/D$	d is the number of NPOs registered by the Ministry of Justice of the Russian Federation as foreign agents; D is the total number of NPOs, registered by the Ministry of Justice of the Russian Federation
NPO coefficient of participation in the financing of terrorism ($K_{\phi T}$)	$K_{\phi T} = R_{\text{НКО-}\phi T} / R_{\phi T}$	$R_{\text{НКО-}\phi T}$ is the risk of NPO participation in the financing of terrorism, $R_{\phi T}$ is overall risk of economic entities participation in the financing of terrorism
NPO participation coefficient in money laundering ($K_{\lambda D}$)	$K_{\lambda D} = R_{\text{НКО-}\lambda D} / R_{\lambda D}$	$R_{\text{НКО-}\lambda D}$ is NPO participation risk in money laundering, $R_{\lambda D}$ is overall risk of economic entities participation in money laundering

The indicators of NPO ‘toxicity’, presented in Table 1, are the indicators that assess the probability of potential threats to the country's economic security as a result of NPO activities by means of assessing the NPO dependence on the influence of foreign agents (K_{ab}), assessing the probability of NPO participation in the financing of terrorism ($K_{\phi T}$) and assessing the probability of NPO participation in the legalization of proceeds of crime ($K_{\lambda D}$).

Thus, according to Table 1, the K_{ab} indicator is proposed to be estimated as a weighting coefficient characterizing the NPO share which represents foreign agents whose activities are related to receiving funds (and other property) in the amount of more than 100 thousand rubles (under laws of the Russian Federation since 2014) from non-residents (official information is presented on the website of the Ministry of Justice of the Russian Federation). The calculation of the indicators $K_{\phi T}$, $K_{\lambda D}$ is based on risk assessment (carried out by

the FATF) of using the non-profit sector in order to finance terrorism and launder (legalize) proceeds from crime.

IV. RESULTS

The activities of non-profit organizations in the Russian Federation are under the control of several federal ministries and departments. The analysis of official information allows us to characterize the following parameters of NPO activity:

- according to Rosstat [Federal Service of State Statistics] from 2010 to 2017, the number of legal entities being NPOs decreased by 16.2% (compared with this period, the decrease in the total number of registered enterprises and organizations was 5.4%); the main NPO forms are institutions (39.6-41.6% of the total number of NPOs); consumer cooperatives (12.2-14.5% of the total number of NPOs) and funds (3.4-3.8%). In addition, Rosstat provides information on distribution of public and municipal ownership according to organizational and legal forms. So, over the same period, the share of these organizations in the total number of institutions amounted to 92.2-93.8%. The share of municipal institutions on average, is about 76%, of the state and budget enterprises on average is 35% and of autonomous ones is about 6%. At the same time, government agencies account for about 24%. The structure of state institutions is similar to municipal ones, i.e. state-owned and budgetary institutions prevail, they make up on average 10%, and autonomous ones makes about 4%; [23]
- according to the Ministry of Justice of the Russian Federation, the number of registered NPOs in the Russian Federation amounted to 223 thousand in 2017, a tendency to decrease by about 3.3% over the period was also noted. Accounts and records to the Ministry of Justice of the Russian Federation (in electronic format) are provided by about half of registered NPOs, and no more than 15-25% of the total number is engaged in real activities (according to expert estimates). The requirements for registration with the Ministry of Justice and reporting are applicable to public associations, political parties and other NPOs, including branch and representative offices of foreign non-profit non-governmental organizations; [24]
- according to the Ministry of Economic Development of the Russian Federation, since 2011, community service non-profit organizations (CS NPOs) have been registered. Based on the formal attribute of classifying NPOs as community service ones, their number is about 142 thousand, or about 64%. CS NPOs carry out non-profit activities in the fields of education and science (19%), physical education and sports (20.8%), social services to the population (17.6%), patriotic and spiritual and moral education of children and youth (12.6%), charity activities (11.1%). In 2017, more than 4 thousand CS NPOs received possibility to provide services at the expense of the budget. The total payments from the budgets of the constituent entities of the Russian Federation amounted to more than 38 billion rubles; [25]
- the data from the Report of the Public Chamber of the Russian Federation for 2017 on the dynamics of the incomes of CS NPOs and the number of citizens (both

employees and volunteers) involved in the activities are shown in Table 2. [26]

TABLE II. DYNAMICS OF INCOME AND THE NUMBER OF EMPLOYEES OF RUSSIAN CS NPOs PER ONE NPO

Year	Income, thousand RUB	Number of employees, people	Number of volunteers, people
2017	5,944	4.4	18.9
2016	5,794	4.7	26.5
2015	4,899	4.7	17.9

The dynamics of income of community service NPOs is positive and comparable with the average amount of grants provided to these organizations on a competitive basis from the fund, at the same time, there is a decrease in 'human' participation both in enterprise employees and in the number of volunteers participating in the activities of NPOs.

The analysis shows that it is difficult to assess the real status of non-profit organizations in Russia due to the ambiguity and inconsistency of information from different sources. The financial resources accumulated and used by non-governmental NPOs are significantly higher than it is commonly believed. In general, the activities of non-governmental non-profit organizations, including the forms of non-profit and entrepreneurial implementation of activity, methods of attracting resources (fundraising, volunteering) are obscure and may increase the probability of emergence and spread of previously considered threats to economic security.

To assess the 'toxicity' of the non-profit sector impact on the economic security of the Russian Federation in 2016-2018, the calculations of the criterion and indicators (coefficients) of the dependence of NPOs on foreign agents, the participation of NPOs in the financing of terrorism; participation of NPOs in legalization of proceeds of crime were made and they are presented in Table 3.

The calculation of the criterion and indicators of the NPO influence 'toxicity' allows us to optimistically assess the low probability of threats to the country's economic security as a result of actions or activities of non-profit sector organizations.

However, focusing on the results of the FATF sectoral assessment of certain types of NPOs, primarily of funds and public organizations, it is worth noting that the proposed approach can also find its application with an appropriate access to information.

TABLE III. DYNAMICS OF INDICATORS OF NPO 'TOXICITY'

Indicator	Significance	2016	2017	2018
Coefficient of NPO dependence on foreign agents	0.05	0.00023	0.00025	0.00028
NPO participation coefficient in the financing of terrorism	0.10	0.015	0.011	0.011
NPO participation coefficient legalization of proceeds of crime	0.85	0.095	0.091	0.091
'Toxicity' criterion	-	0.082	0.078	0.078

V. CONCLUSION

Digital technologies are being settled in modern life, irrevocably changing the prevailing traditions and rules. In a broad sense, the digital economy is changing the paradigm of activity of participants in economic relations: digital technologies can improve business performance by transforming business models, improving risk assessment methods based on continuous mass observations in favor of consumers and products personalization. In the narrow sense, this is a change in habitual practices and processes that determine the basic parameters of a person's quality of life, his/her professional and educational characteristics, social and professional communications.

The flexibility of non-profit organizations in terms of adapting to changing conditions and rules makes them actively align themselves with modern communication technologies to promote their services, products and ideas. Digital technologies based on creation, storage and processing of big data allow adapting the advantages of organizational and technological changes in business to the processes used in the activities of non-profit organizations. In its turn, it suggests that there will be a need for an assessment of economic security maintenance at the level of the non-profit organization itself, as an assessment of the security of the organization economic interests from external and internal negative influences produced in both legal and illegal forms, ensuring the conditions for its normal functioning in accordance with statutory goals in the present and opportunities for sustainable development in the future. Based on the abovementioned, the application of the proposed system of indicators to monitor the toxicity status of the non-profit sector for the national economy will improve the efficiency of instruments of state regulation of the economy, as well as improve legislation regulating the activities of non-profit organizations.

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