

Comparative Assessment of the Allocative Efficiency of the Functioning of State, Commercial and Non-Profit Social Organizations



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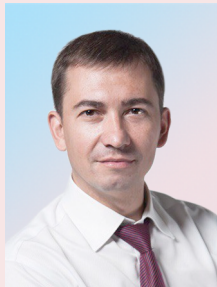
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Abstract. The relevance of the study is due to the increased competition of state, commercial and non-profit social organizations for the limited resources of the public sector of the economy. The development of methodological approaches to the comparative assessment of the performance of social sector organizations based on the principle of allocative efficiency will make it possible to analyze the output per unit of material and labor resources expended for organizations operating in the state, commercial and non-profit sectors of the economy. The aim of the study is to design and test a technique for comparative evaluation of the functioning of social sector organizations operating within the framework of market, hierarchical and social coordination models, in accordance with allocative efficiency methodology. Our research method is comparative analysis of relative indicators characterizing the ratio of output, material

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and labor costs of social organizations. The information base of the study includes data from the national accounts of Russia for the period from 2016 to 2022. The results obtained show that the predominant allocative efficiency of using direct costs is typical for organizations operating within a hierarchical coordination model, which is associated with the regulatory and distributive nature of resource attraction and expenditure, the presence of external control tools over resource expenditure, and the presence of a significant methodological base in the field of standardization of activities. The predominant allocative efficiency of using labor costs is observed in organizations operating within the framework of a market coordination model, due to the use of labor planning methods and remuneration systems that focus the staff on achieving the results. The use of the results obtained in determining the allocative efficiency of social sector organizations operating within the framework of market, hierarchical and social coordination models makes it possible to scientifically substantiate decisions on the allocation of limited social sector resources from the perspective of optimization.

Key words: social sphere, allocative efficiency, organization, coordination model, direct costs, labor costs, resources.

Introduction

The priority implementation of the social function determines the features of the target component for social sector organizations, which, in the framework of economic research, is a set of organizations that realize the tasks of satisfying the material and spiritual needs of a person to preserve and develop them. Solving problems in the fields of education, health and social services, culture, sports, leisure and entertainment is closely related to issues of improving the standard of living of the population (Andreeva et al., 2014), social stability (Dvoryadkina, Prostova, 2019; Maslov, Sherstobitova, 2024) and public safety (Kostomarov, 2013). Accordingly, when setting goals for the functioning of social sector organizations, indicators characterizing the implementation of a social function, rather than achieving profit indicators, are prioritized (Tambovtsev, Rozhdestvenskaya, 2024). At the same time, the implementation of the social function from the perspective of the organization's economy should be based on the principles of break-even and optimal use of limited resources. According to the research (Vetrova, Borodina, 2016), this task is solved by using new approaches related to

the allocation of limited resources. The main role in optimizing the use of limited resources during the implementation of a social function belongs to social organizations. The functioning of an organization within the framework of a model of market, hierarchical and social coordination forms different parameters of the ratio of output and expenditure of material and labor costs, that is, different allocative efficiency of the producer.

The necessity for a comparative assessment of the allocative effectiveness of social sector organizations operating within the framework of market, hierarchical and social coordination models is increasing due to the growing competition for resources between the designated sectors, the need to justify the prudent and expedient use of funds received from various sources (Ogorodnikova et al., 2022). The current stage of development of the social sphere is characterized by the active development of a hybrid coordination model that unites social organizations and sources of resource coverage that initially relate to utilitarian coordination models. This process leads to the use of management methods that are naturally applied in utilitarian coordination models (for

example, balancing supply and demand based on the determination of an equilibrium price, typical for the market coordination model; rationing and resource allocation based on standards, which is characteristic of the hierarchical coordination model). The development of methodological foundations aimed at solving the problem of comparative assessment of the allocative effectiveness of social sector organizations makes it possible to use the organizational potential of a new hybrid coordination model (Cameron, 1980; Cameron, 1986; Sharma, Singh, 2019) due to the validity of decisions related to stimulating the development of models of market and public coordination and the allocation of resources to organizations operating with the best parameters of allocative efficiency.

The aim of our research is to develop and test a methodology for comparative evaluation of the functioning of social sector organizations operating within the framework of models of market, hierarchical and social coordination, in accordance with the methodology of allocative effectiveness.

Achieving the goal involves consistently solving the following tasks:

- generalization of theoretical and methodological approaches to assessing the effectiveness of social sector organizations;
- justification of the use of a universal approach in evaluating the effectiveness, based on determining the allocative effectiveness of the functioning of social organizations;
- development of the provisions of the methodology for comparative evaluation of the functioning of social sector organizations operating within the framework of models of market, hierarchical and social coordination;
- working out of the provisions of the methodology for comparative evaluation of the functioning of social sector organizations operating within the framework of models of market, hierarchical and social coordination;

- implementation of analytical data processing, formulation of conclusions and recommendations.

Theoretical and methodological foundations of the research

The assessment of the processes of interaction between social organizations allows identifying three coordination models that differ significantly from the point of view of the methodology of functioning: the hierarchical coordination model, the market coordination model, and the public coordination model. The imperatives of hierarchical coordination include the justification of consumption standards, standards and procedures for the provision of services, resource provision through centralized public funds and the formation of a network of government organizations providing social services (Bel'chuk, Marien, 2011). The limitations associated with the possibilities of centralized redistribution of economic resources in the social sector have led to the development of a market-based coordination methodology, in which the main resource is directly the means of the population, distributed based on the competitiveness parameters of the service provider. The market model of social sector coordination operates on the principles of free allocation of investment resources by private investors, provision of social services by commercial organizations to make a profit. The active use of the market coordination model has made it possible to expand the supply of services to solvent consumers, but at the same time conditions have been created for the growth of social stratification and discrimination of insolvent consumers. An attempt to overcome the limitations of the growth of the social sphere is the use of a model of public coordination, in which the main producer of social services is a socially oriented non-profit organization, and the source of resources is donations. *Table 1* presents the characteristics of the social coordination models.

Table 1. Limitations of using utilitarian models of social coordination

Characteristic	Hierarchical model of social sphere coordination	Market coordination model of social sector	Model of public coordination of social sphere
Consumers of social services	Consumers are determined as part of the distribution process	Consumers have the opportunity to compensate the manufacturer's costs	All those in need
Technologies for the provision of social services	Defined in the standards and procedures for the provision of social services	Standard services are complemented by comfort services	They should comply with the standards and procedures for the provision of social services
Manufacturers of social services	State and municipal organizations	Commercial organizations	Non-profit organizations
Resource base	Budget and state extra-budgetary funds	Public funds	Donations
Source: own compilation.			

The issues concerning comparative analysis of the effectiveness of social sector organizations related to different coordination models attract the attention of scientists. Summarizing the results of the studies devoted to this issue, we can conclude that the general methodology of the coordination model determines the approach to effectiveness assessment. Within the framework of hierarchical coordination, efficiency assessment methods aimed at determining compliance with the norms and standards of the provision of social services are common, within the framework of the market coordination model, methods aimed at assessing the ratio of profit to invested assets or operating income are used, and survey methods for determining consumer satisfaction with social services are relevant for the methodology of public coordination.

In the works carried out within the framework of the normative approach, complex indicators can be used that characterize the provision of social institutions, the fulfillment of individual standards (number of hospital beds, medical staff, social workers), budget provision, the formation of integral indices, etc. (Il'chenko et al., 2016; Popov, Semyachkov, 2018; Yashina et al., 2018). Derived methods based on data on regulatory security are statistical and cluster analysis methods, which allow taking into account a number of specific indicators

of security in assessments of territorial economic systems.

Evaluation of the effectiveness of organizations operating within the framework of the market coordination model is based on the investment design methodology, that is, the profit received by the organization is estimated in relation to the resources expended. Options for evaluating efficiency within the framework of the market model include modifications to indicators of profitability of operating activities, return on assets, net present income, etc. (Grabar, Sozinova, 2017).

Most of the works that take into account empirical data and prove the effectiveness of non-profit organizations in the social sphere are based on survey methods for evaluating effectiveness. The survey methods for evaluating the effectiveness of social sector organizations are based on the methodology set out in the Order of the Ministry of Labor of the RF 995n, dated December 08, 2014¹, which presents 52 indicators of an independent assessment of the quality of the relevant organizations. There are various interpretations of this methodology, which involve generalizing the results of surveys of service users and interviewers

¹ On the approval of indicators characterizing the general criteria for assessing the quality of services provided by social service organizations: Order 995n of the Ministry of Labor of the Russian Federation, dated December 08, 2014.

conducting surveys (Petrova, Aleksentseva, 2019; Romanychev, 2022). Summarizing the results of using survey techniques, the authors (Vasil'eva et al., 2016; Savinskaya et al., 2017) note an overestimation of the positive characteristics of social sector organizations: the completeness of filling out questionnaires is satisfactory, employees of the institutions being evaluated provide the necessary assistance to the interviewees and interviewers, and the survey results indicate sufficient satisfaction with the recipients of services.

The solution to the problem of obtaining comparable evaluation results for organizations operating within the framework of hierarchical, market and social coordination models is presented in a set of scientific papers devoted to a comparative analysis of the functioning of organizations in the public, commercial and non-profit economic sectors. Within the framework of this research area, a number of original approaches can be identified.

A significant number of works contain data on the impact of various factors on producers of the social sphere. For example, E.A. Yurmanova notes: "The level of production efficiency depends on the following interrelated groups of factors: a) from factors related to the quality and effectiveness of the complex impact of the managing entity on the optimization of internal relations; b) from factors related to the effectiveness of the division of labor, from the productivity of certain types of management activities; c) on factors related to the development of the environment and the real possibilities of changing them in the direction of increasing business efficiency" (Yurmanova, 2012).

T.Yu. Bukhareva's work evaluates the ambiguous impact of particular factors on social sector organizations related to the public, commercial and non-profit sectors. Such factors include product parameters, competition, sources of financing, political factors, etc. According to the author, an important issue concerning approaches to

comparative evaluation of the effectiveness of organizations remains open (Bukhareva, 2010). Summarizing the conclusions regarding the factor nature of the effectiveness of the social sphere organization confirms the assumption that it is necessary to develop tools for comparative evaluation of social sphere producers operating within the framework of market, hierarchical and social coordination models, followed by testing the degree of influence of factors on the parameters of allocative efficiency.

Survey methods are often used for comparative evaluation of social sector producers. The most complex models using survey methods include processing the results obtained using econometric models that link the effectiveness of the organization and the expert estimates obtained. For example, the article (Herman, 1990) presents an assessment of the dependence of the integral indicator of the effectiveness of organizations providing emergency assistance to the poor and homeless on a set of expert assessments of private indicators, including both financial performance and consumer assessments. The articles (Forbes, 1998; Sowa et al., 2004) provide examples of complex models for evaluating the effectiveness of an organization's functioning in the social sphere, including diverse indicators: the availability of technology, indicators of mental well-being of employees, financial and human resources, staff confidence in the effectiveness of implemented measures in the provision of social services, etc. The nature of these indicators involves taking into account detailed subjective assessments from employees, service recipients, and representatives of local communities and the subsequent integration of the results obtained with a number of objective indicators characterizing the volume of services provided and the cost of resources.

The experience of using survey methods for comparative effectiveness assessment using the example of Russian non-profit organizations is presented in the works of I.V. Mersiyanova and V.B.

Benevolenski (Mersiyanova, Benevolenski, 2016). The results show significant advantages of using organizational forms of public coordination in the social sphere, such as complexity in solving social problems, a small number of recipients of social services served by one organization, the ability to attract volunteers and use donations as a source of cost compensation, flexibility and adaptability. At the same time, the data obtained during the surveys are not confirmed by the corresponding calculations of objective indicators characterizing the ratio of output and the volume of attracted resources.

The methodology for evaluating comparative efficiency based on the construction of a production function, presented in the works (Koopmans, 1951; Hurwicz, 1973; Fu et al., 2019), is based on the position that efficiency is the full use of an organization's production capabilities at a given cost of resources. Accordingly, a comparison of the output (volume of services provided) of social sector organizations operating under different coordination models, carried out at a given cost of resources, will determine the advantage of using a particular coordination model for a specific segment of the social sector. It is advisable to use tools for comparative assessment of social sector organizations based on the determination of allocative efficiency in a given territorial location to avoid distortions in calculations caused by the differentiation of territories related to climatic conditions, access to energy resources and other economic factors affecting resource allocation. Also, territorial localization in the construction of the analytical model is due to the local nature of the activities of social organizations serving residents of several municipalities.

The term "allocative efficiency" does not refer exclusively to the methodology of market regulation. Literally, allocative efficiency is "resource allocation efficiency", and resource allocation can be based on both a market allocation mechanism (Voronin, Uspen'ev, 2014; Stryabkova et al., 2025) and

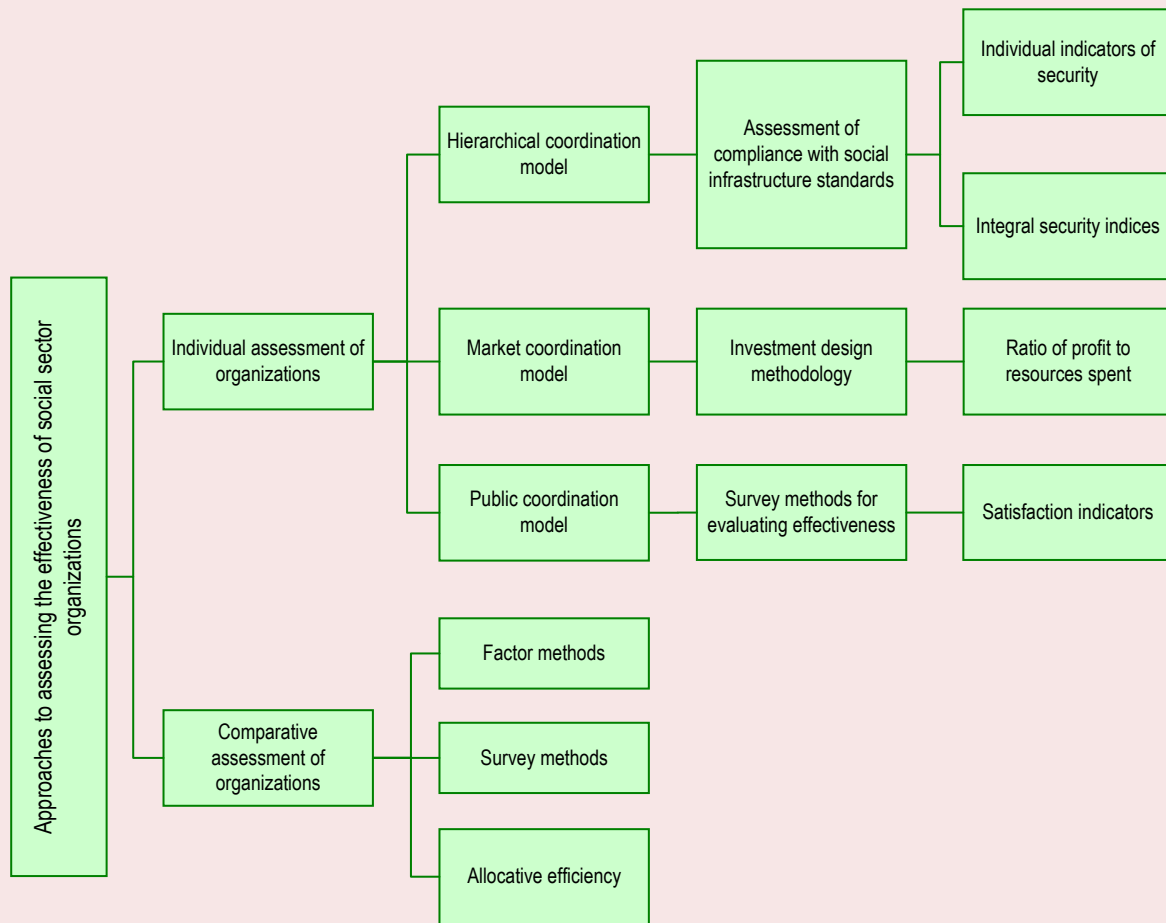
non-market mechanisms (Radygin, Entov, 2012; Kononova et al., 2019). The specificity of the social sphere, which consists in the availability of state guarantees for the provision of social services to the population and the lack of saturation of the need for these services, creates the prerequisites for the formation of an allocation model of resource use based on a comparison of the ratio of output and use of the main types of resources for organizations belonging to the public, commercial and non-profit sectors of the economy. If the comparison of organizations will indeed be carried out through movement toward an equilibrium price within the framework of the market model of coordination, the search for the optimum between volume and output, then within the framework of other coordination models such a mechanism does not work, it is necessary that there be a tool for comparing organizations that will provide a basis for decision-making to the person distributing funds.

As noted in the article (Borisova, Polishchuk, 2009), difficulties in assessing the allocative effectiveness of organizations in the public and non-profit sectors of the social sphere are associated with the spread of a "costly" approach, when the development of an allocated budget is automatically equated with the organization's adequate output, without calculating a relative indicator comparing the result and the costs incurred. Using the allocative efficiency calculation tools will allow solving this problem.

Figure 1 summarizes approaches to assessing the effectiveness of social sector organizations.

In this context, the methodology of allocative efficiency (Keeper, Knack, 2005; Nichols, 2013) allows presenting comparable data on the comparative effectiveness of social organizations in the public, commercial and non-profit sectors. The research is carried out on the basis of a comprehensive system of indicators describing the features of the internal economy of organizations and the ongoing production of products and

Figure 1. Approaches to assessing the effectiveness of social sector organizations



Source: own compilation.

services in the social sphere (Emerson, 2003). The calculation of the allocative effectiveness of social sector organizations belonging to different sectors helps to identify the comparative advantages of using limited resources. Particular performance indicators, defined within the framework of the methodology of the production function, make it possible to determine the marginal product obtained by using a unit of resource (Zhurukhin et al., 2023). This approach in the study of the comparative effectiveness of organizations from various institutional sectors of the economy can be put into practice using models of intersectoral

balance, containing information on the cost items of organizations (Rumyantsev, Lukin, 2024). It allows taking into account objective data on the statistics of organizations' activities and does not require subjective assessments (Hanushek, 1995). The development of a methodology for the comparative assessment of social sector organizations operating within the framework of hierarchical, market and social coordination models lies in the field of supplementing the research model with factor indicators characterizing coordination tools and their impact on the allocative effectiveness of social sector organizations.

Comparative assessment methodology of the functioning of social sector organizations operating within the framework of market, hierarchical and social coordination models

The scientific task of comparative analysis of the functioning of social sector organizations operating within the framework of market, hierarchical and social coordination models is solved through the sequential implementation of several stages.

At the first stage of the study, a statistical database is being formed, including data on the output (volumes of services) of social sector organizations in the context of industries and coordination models. Data on organizations are selected from the following tables of the federal statistical office “National Accounts of Russia” for the period from 2016 to 2022: tables 1.4.17–1.4.22 – output by industry and sector of the economy; tables 1.4.31–1.4.36 – intermediate consumption by industry and sector; tables 1.4.6–1.4.69 – remuneration of employees by industry and sector; tables 1.4.70–1.4.75 – gross profit by industry and sector.

Taking into account the duration of the report formation, the period up to and including 2022 is being investigated.

At the second stage, indicators are calculated that characterize the allocative effectiveness of organizations operating within the framework of models of market, hierarchical and social coordination (Tab. 2).

Using this technique, it is insufficient to obtain reliable results of a comparative analysis of the allocative effectiveness of the functioning of social organizations, since decisions on the allocation of resources are made by organizations of different coordination models in a fairly uniform manner, since their activities should comply with approved standards and procedures for public services (Ogorodnikova, 2022).

The results obtained make it possible to determine the highest priority type of organization for the social sphere of a particular location, depending on the parameters of the allocative efficiency of using limited resources, as well as the architecture of the management contour in the model of coordination of social organizations, the nature of coordination methods used to influence organizations providing social services.

Table 2. Formulas for calculating the coefficients of return on direct and labor costs

Indicator name	Calculation formula
Direct cost return ratio	$A_{R_d}^{cm} = \frac{V_{cm}}{R_d},$ <p>where $A_{R_d}^{cm}$ – direct cost-benefit ratio according to the coordination model, V_{cm} – volume of output of organizations operating within the framework of models of market, hierarchical and social coordination, R_d – direct costs of organizations operating within the framework of market, hierarchical, and social coordination models</p>
Labor cost efficiency ratio	$A_{R_{lab}}^{lc} = \frac{R_{lab}}{V_{cm}},$ <p>where $A_{R_{lab}}^{lc}$ – coefficient of return on labor costs of organizations operating within the framework of models of market, hierarchical and social coordination, V_{cm} – volume of output of organizations operating within the framework of models of market, hierarchical and social coordination, R_{lab} – labor costs of organizations operating within the framework of market, hierarchical, and social coordination models</p>
Source: own compilation.	

Research results

Next, we will provide information on the indicators of allocative efficiency.

According to *Figure 2*, output per unit of material costs decreased in all sectors of the social sphere. This indicator decreased by 7.2% for the education sector, healthcare and social services – by 3.9%, activities in the field of culture, sports, leisure and entertainment – by 7.6%, while the change in the coefficient of return on labor costs shows an increase in healthcare by 7.4%, activities in the field of culture, sports, organization leisure and entertainment – by 10.9%. This situation, while generally maintaining the share of wages in the output structure, indicates a general optimization of processes and changes in technologies that have reduced the complexity of providing social services.

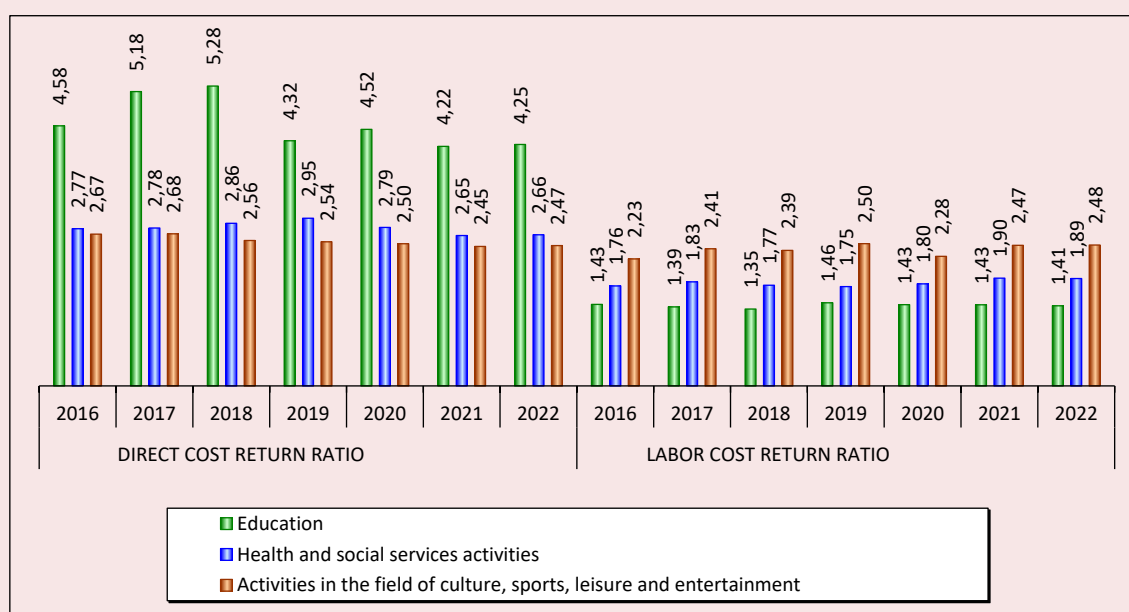
Next, we will present information regarding changes in the indicators of allocative effectiveness of social sector organizations in the context of coordination models.

As *Figure 3* shows, during the study period, educational organizations operating under the

hierarchical coordination model generated from 4.87 rubles of output in 2016 to 4.35 rubles of output in 2022 per ruble of direct costs, which exceeds the values of organizations operating under the market coordination model by 28% in 2022 and in two times – the values of organizations operating within the framework of the model of public coordination. The return on labor costs indicator indicates that the largest output per ruble of labor costs is carried out by organizations operating within the framework of a market coordination model. This allows drawing a conclusion about the effectiveness of using labor resources in these organizations, optimizing the number of employees, and using remuneration systems that focus staff on results. The use of distance learning technologies and digital educational products has a significant impact on the coefficient of return on labor costs in education.

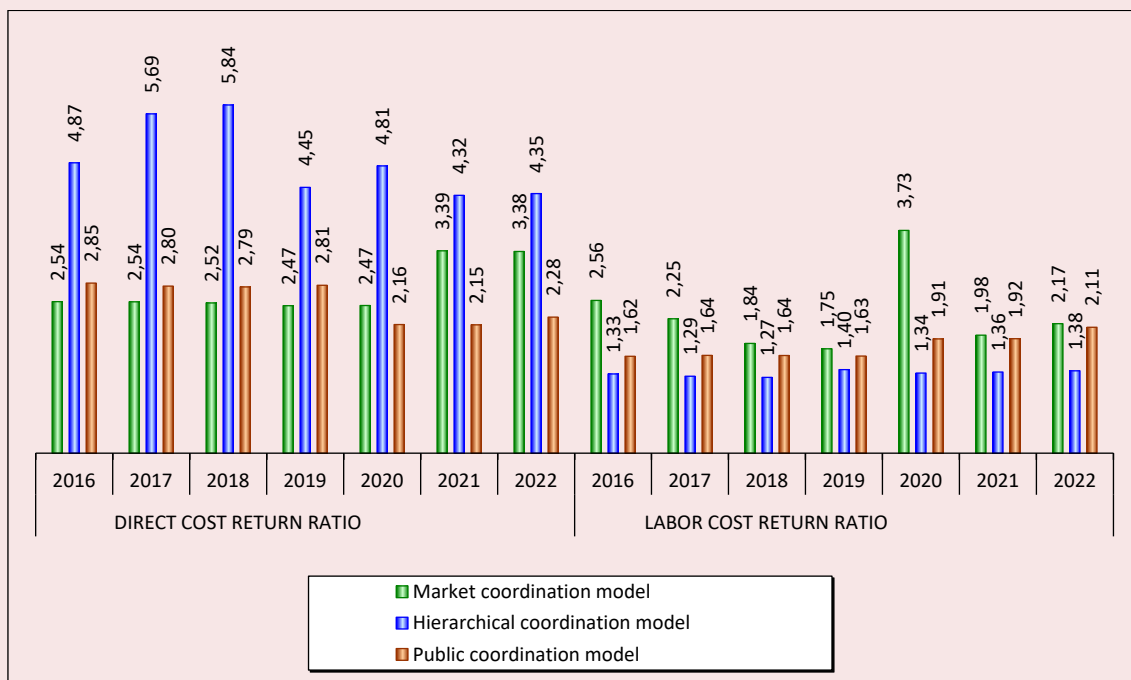
Figure 4 proves that during the study period, healthcare and social service organizations operating under the hierarchical coordination model generated from 3.01 rubles of output in 2016 to 3 rubles of output in 2022 per ruble of direct costs,

Figure 2. Indicators of allocative efficiency by social sector, 2016–2022, units



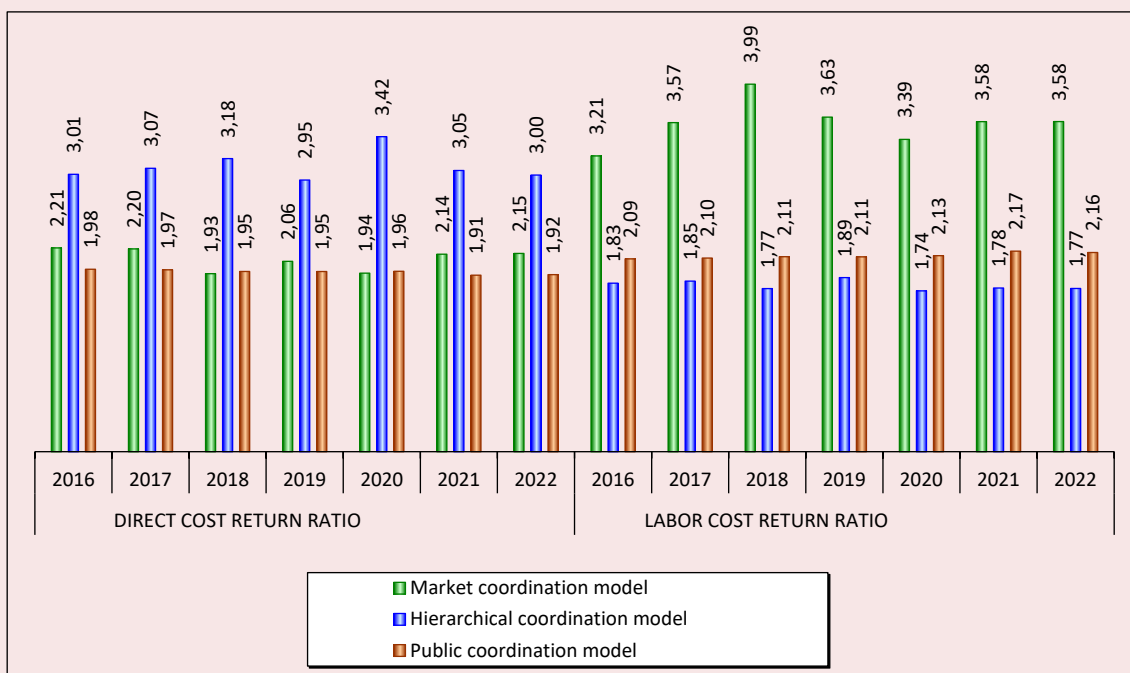
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Figure 3. Indicators of allocative efficiency of social sphere for education sector, 2016–2022, units



Source: own compilation.

Figure 4. Indicators of allocative effectiveness of social sphere for healthcare and social services industry, 2016–2022, units



Source: own compilation.

which exceeds the values of organizations operating under the market coordination model by 1.39 times; according to the indicators of 2022 and 1.56 times the values of the indicator of organizations operating within the framework of the model of public coordination. The coefficient of return on direct costs for the study period remains in a stable range. The exception was in 2020, when the graduation rate of health and social care organizations increased due to the need to overcome the consequences of the coronavirus pandemic. The return on labor costs for healthcare and social care organizations is most significant in the market coordination segment, it exceeds the values of organizations operating under the hierarchical coordination model by two times, and the values of organizations operating under the public coordination model by 1.65 times.

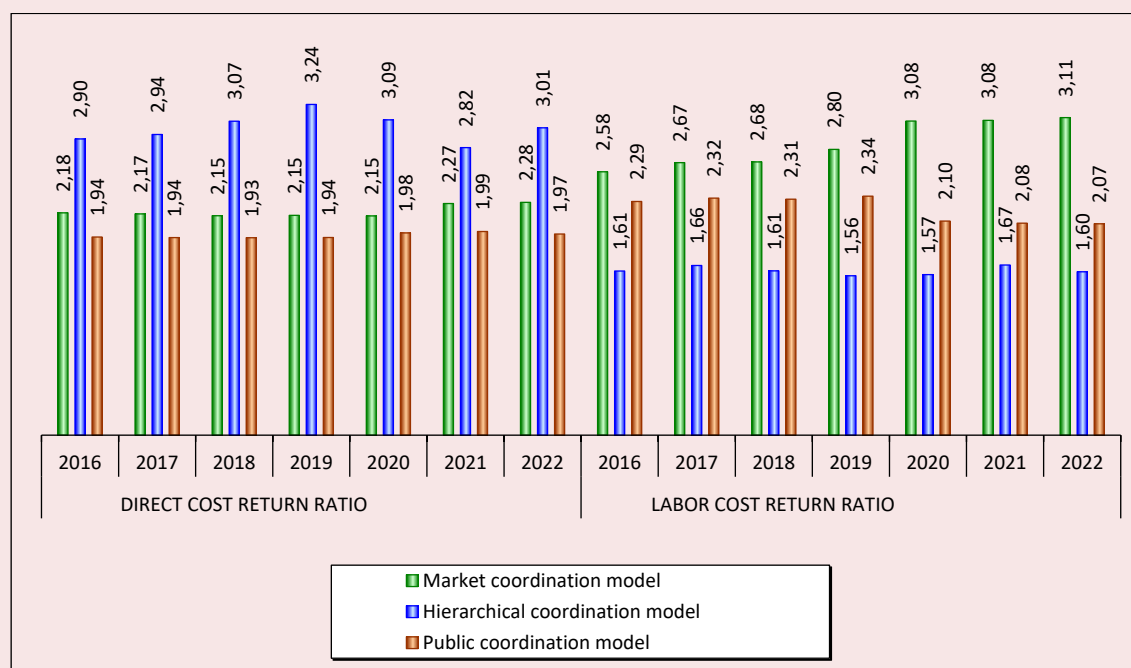
The closest values of indicators of allocative effectiveness are observed in organizations operating

in the field of culture, sports, leisure and entertainment. During the study period, organizations operating under the hierarchical coordination model generated output per unit of direct costs 1.32 times higher in 2022 than organizations operating under the market coordination model, and 1.52 times higher than organizations operating under the public coordination model (Fig. 5). The return on labor costs for organizations operating in the field of culture, sports, leisure and entertainment is the most significant in the market coordination segment. It exceeds the values of organizations operating under the hierarchical coordination model by 1.94 times, and the values of organizations operating under the public coordination model by 1.5 times.

Discussion

Summing up the work, we should note that the results obtained confirm the data of the previous authors' studies. For the considered branches of the

Figure 5. Indicators of allocative effectiveness of social sphere for sector of activity in the field of culture, sports, leisure and entertainment, 2016–2022, units



Source: own compilation.

social sphere, a similar pattern of output formation is observed, depending on the coordination model within which organizations operate. The predominant allocative efficiency of using direct costs is typical for organizations operating within the hierarchical coordination model, which is associated with the regulatory and distributive nature of attracting and spending resources in them, the presence of external control tools over resource expenditure, and the presence of a significant methodological base in the field of standardization of activities.

The predominant allocative efficiency of using labor costs is observed in organizations operating within the framework of the market coordination model, due to the use of labor planning methods, optimization of the number of labor resources, the use of remuneration systems that focus staff on results, information and digital technologies. The results obtained become key indicators for the formation of a hybrid model of social coordination, as they ensure the identification and reasonable application of management methods related to hierarchical, market and social coordination, allowing the implementation of the principle of maximizing output with allocative efficiency of using limited resources.

The research results can be used in the activities of decision makers regarding the allocation of limited resources between social organizations that are in direct contact with the public and provide services. For the hierarchical coordination model, these are budget allocators: federal executive authorities (for example, for universities), regional (for example, the social protection system), and municipal (for example, the general education system) levels. For the model of public coordination, these are the decision makers on the allocation of funds accumulated by charitable organizations. For the hybrid coordination model, these are those who make decisions about the allocation of funds, or those who choose a partner for a public-private partnership project.

The state is responsible, as stipulated in the Constitution of the Russian Federation, for improving the quality of life of the country's population, including through the quality and accessibility of social services, but this function should be economically ensured.

Conclusion

The research results confirm the thesis about the possibility of prioritizing the implementation of social functions by social organizations using the principle of allocative efficiency in the framework of building the hybrid coordination model of the social sphere. The expansion of output by social sector organizations using appropriate management methods will help solve problems related to the expansion of public consumption of services in the fields of education, health and social services, culture, sports, leisure, and entertainment.

The conducted research has shown that the main volumes of social sphere output are carried out within the framework of a hierarchical coordination model, government institutions prevail in the structure of social sphere producers, whose output is 91% in the field of education, 74% in the field of healthcare and social services, and 50% in the field of culture, sports, leisure and entertainment. There is a moderate increase in the development of a market-based coordination model, which confirms the assumption that commercial organizations are not interested in working in social sectors due to low allocative efficiency.

The results obtained indicate that, despite the unification of social services based on the developed standards and procedures for the provision of services, social sector producers operating within the framework of market, hierarchical and social coordination models have performance characteristics that affect the allocative efficiency of resource use. A comparative analysis of the coefficient of return on direct costs and the coefficient of return on labor costs of organizations

operating under different coordination models showed the preferential allocative efficiency of using direct costs by organizations operating under a hierarchical coordination model, and the allocative efficiency of using labor costs by organizations operating under a market coordination model. Despite the growth of the public coordination segment, there have been no significant changes in the parameters of the output-cost ratio for organizations operating under this model.

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