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THE ROLE OF SOCIALLY-ORIENTED NON-PROFIT ORGANIZATIONS (SO NPO) FOR THE SOCIAL AND ECONOMIC DEVELOPMENT OF THE REGIONS OF THE RUSSIAN FEDERATION

Abstract*: In the article the authors analyze the role and importance of regional socially oriented non-profit organizations (SO NPO) in Russia. SO NPO are considered through the prism of social capital theories, which allows us to turn to the analysis of the totality of social relations developing around organizations and supporting them. Transparency and accountability are analyzed as closely interconnected processes that illuminate and explain the content of the activities of SO NPO, both to its employees and to benefit recipients, donors and the social environment involved in its work. In addition, accountability and disclosure of information about the activities contribute to the formation of trust and guarantee greater sustainability of SO NPO. Despite the normative consolidation of the principles of accountability, the analysis of practices shows that it remains largely declarative, and the situation with openness is largely heterogeneous, implemented accountability strategies of regional SO NPO. For this purpose, a series of semi-structured interviews (N = 29) were organized with the heads of such organizations. Three possible accountability strategies are identified: formal, targeted and expanded. It was revealed that the creation of a NPO based on a certain type of social capital can influence the accountability strategies used in the organization. The interviewed NPO managers associate the use of a particular strategy with the needs for interaction with key resource players in the region and the nature of the connection with them. The duration of the organization's existence and the development of professional skills can lead to the spread of an expanded accountability strategy. For each of the accountability strategies used, the difficulties and advantages of its implementation are highlighted. The article presents the structure of anxiety of Russian citizens in a gender context, focusing on the attitude of Russian women to the economic and social policies pursued by the authorities, self-assessment of their financial situation, expectations and vision of the future. The material is based on the data of the 52nd stage of the all-Russian monitoring "How are you, Russia?", conducted with the participation of the authors in 2022 by employees of the Institute of*

Social and Political Research of the Federal Research Center of the Russian Academy of Sciences. The convergence of men's and women's judgments is shown due to the increase in women's social and economic activity. At the same time, the traditional difference in income level remains, as well as in the distribution of gender roles according to the archetypes of "woman - keeper of the family hearth" and "man - strategist, thinking globally". Respondents of both sexes equally expressed minimal concern about the topic of the special military operation in Ukraine, while women are seriously concerned about the economic consequences of the foreign policy being pursued. In the structure of their anxiety, the problems of rising prices, economic sanctions, worsening relations with the USA and Europe, and, as a consequence, fear of the uncertainty of the future, are in the lead. The lack of stability and uncertainty reduce the high loyalty to the authorities among the female audience among the most vulnerable category of female respondents in the current situation, while somewhat increasing the level of protest activity.

Key words*: non-profit organizations, NPOs, openness, accountability, transparency, development barriers, social capital, women, uncertainty of the future, structure of anxiety, financial situation, rising prices, sanctions, gender roles.*

Language*: English*

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Introduction

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Since 2020, the state policy in the field of social security is aimed at expanding the opportunities for the provision of social services by non-profit organizations (NPOs). Currently, socially oriented non-profit organizations (SO NPOs) have become widespread. The appeal to such a legal form of implementation of activities is associated with a high level of flexibility in the search for social problems and ways to resolve them locally, with the ability to attract resources from various sources. After 2012, the emergence of laws on "foreign agents", the ability to attract financial resources from abroad disappeared, and at present, the main sources of existence of SO NPOs are grants, subsidies from government agencies and private donations. Despite changes in the legislation regulating the activities of the non-profit sector, the general rules and principles of this regulation are in line with European legislation. In the framework of foreign studies, it is customary to indicate that non-profit and non-governmental organizations occupy a special position in the system of regulation and accountability - being created by initiative groups, they do not have shareholders or voters who could control the activities of management. In such a situation, the trust that stakeholders and hypothetical donors have in the activities of the organization and its management becomes extremely important. Trust is formed based on the predictability and understanding of the essence of the organization's activities, the responsibility that representatives of NPOs assume for certain actions. From this point of view, a large pool of studies is emerging aimed at studying the impact of openness and accountability of NPOs on their sustainability and effectiveness of assistance, the role of management in implementing the openness policy. Studies of transparency and accountability of the Russian non-profit sector mainly focus on determining the level of information openness, accounting reporting forms, mandatory reports within the framework of legislation and the role of collective management bodies in monitoring and disclosing key performance indicators. The general conclusions of these studies are the limited prevalence of accountability and transparency practices in the NPO environment, a significant level of differentiation of organizations in terms of the volume and quality of disclosed information. At the same time, most of these studies are characterized by a focus on formal and relatively clearly fixed parameters of accountability and openness, which are not able to capture the substantive side of disclosing information about the organization's activities, or clarify the mechanisms of the appropriateness of communicating it to specific social agents. The logic of the actions of NPO managers in maintaining activities in specific socio-economic and political conditions, when disclosure of information may be associated not only with certain advantages, but also with the development of a system of public awareness and public opinion, is beyond the scope of such studies. But also risks. Thus, the object of the study of this article is regional NPOs in Russia, the subject is the relationship between information disclosure strategies and the social capital of NPOs. The key research question of this article is formulated as follows: how does the social capital of regional NPOs affect the existing differentiation of accountability strategies of organizations?

The first section of the article provides an overview of approaches to defining accountability and openness in NGOs, and also clarifies the specifics of the influence of existing social capital on the organization's accountability strategies.

The second section describes the design of the empirical study of regional NPOs.

The third section presents the main results of the study of accountability strategies in regional NPOs and their relationship with the available social capital of organizations.

In conclusion, the obtained results are summarized, the main limitations, studies are formulated, and questions that can contribute to the development of the discussion on the existing strategies of openness and accountability in the NPOs of Russia are highlighted. At the beginning of 2022, the clash of globalization and de-globalization processes – regionalization, upholding national interests, which received serious fuel during the COVID-19 pandemic, intensified on the world political arena. Globalization, as researchers of modern society note, is in itself characterized by instability and lack of control. “The deepest meaning of the idea of globalization is the uncertain, uncontrollable and independent nature of everything that happens in the world. Globalization is just another name for Jowitt's “new world disorder”. Its clash with the opposite trend of social development further increases chaos and uncertainty, which affects the emotional well-being, fears and anxiety of citizens of different social groups and strata of society. In fact, the activity of modern society basically comes down to attempts to come to terms with growing uncertainty, to come to terms with the fears of everyday life. The dynamics of mass anxiety in society follows individual situations, disasters, cataclysms, military escalations, terrorist acts that generate new and actualize old fears. Therefore, the researchers emphasize, as an element of mass sentiment, "fear flexibly follows situations that develop in the social environment at a given time." Russian citizens found themselves in such a situation in the spring of 2023, finding themselves in the epicenter of global unfriendly political, economic, and paramilitary actions that brought to the surface most of the global social fears - war, hunger, poverty - which inevitably affected the respondents' answers in sociological studies. The situational reaction is reflected not only in fluctuations in public anxiety, but also in behavioral patterns. One of the first Soviet scientists to study the phenomenon of social anxiety in the 1960s was separately the behavior of young men and women in a stressful situation, was B. G. Ananyev, who drew attention to the differences in the reaction, in the energy costs of experiencing stress and getting out of a stressful situation. In general, the gender approach to the analysis of social reality implies social models of conventional "M" and "F" constructed by society, dictating roles and behavioral standards in society and its institutions. When not so much biological sex as stereotypical socio-cultural norms determine the psychological qualities, behavior patterns, types of activities, professions of women and men. Today, the idea of gender equality (one of the 17 goals of sustainable development of the UN) is increasingly promoted in society, designed to both destroy the stereotypes of gender-programmed socio-cultural behavior and eliminate widespread inequalities, which include not only exceptional methods of oppression (violence, sex trafficking), but also the everyday gender wage gap, access to employment in managerial positions, domestic violence, etc. Based on the above, the authors set the goal of examining not so much the general grounds and reasons for citizens' anxiety in the spring of 2023, but rather to trace their gender distribution and the reflection of modern socio-cultural transformations in the structure of responses by female respondents.

Main part

The relationship between the level of development of the non-profit sector and the presence of a certain amount of social capital has been studied many times, including by Russian researchers. At the same time, the role of social capital in the formation and development of NPOs in different countries is not the same and contradictory. In particular, in a number of cases it is indicated that NPOs can not only contribute to the development of human potential, but also limit the possibilities for the development of the social environment, accumulating resources exclusively for the internal needs of the organization in the interests of a limited circle of people. The general logic of theoretical constructs comes down to the fact that in territories with a developed system of social relations and trust, various types of non-profit partnerships and associations arise more often. They accumulate the potential for human interaction, designated through the entire set of social ties (strong or weak), in the interests of a specific community or the common good of a certain territory. The accumulated theoretical potential allows us to present NPOs through a set of social relations that develop inside and outside the organization with agents interested in its activities. The nature of internal and external relations ensures the exchange of various resources and the implementation of specific joint actions. Most often, a bonding type of social capital is distinguished, which refers to strong social ties, and a bridging type of social capital, which arises from the possibility of "building bridges" between different actors due to weak ties. The exchange of resources will directly depend on the trust that develops between agents, circulating information and the consolidation of certain norms or values of interaction. Thus, there is an accumulation and use of social capital of different types in the implementation of the activities of NPOs within the framework of the declared mission or joint interest of the agents participating in its activities. Despite the fact that there is a general consensus on the need to build trust in NPOs through the disclosure of information on the activities and accountability of the organization's management, to date, general ideas about the nature and specifics of information openness and accountability have not yet been formed. Currently, four main components of accountability are distinguished, namely:

transparency – collection and ensuring accessibility of information on the activities of non-profit organizations;

responsibility - justification of actions and decisions in a situation where there is a fundamental possibility of questioning them;

compliance is a regulatory component of reporting and ensuring access to monitoring activities;

enforcement - a set of sanctions that can be used in situations of regulatory violations.

The indicated components are isomorphic to possible directions of analysis of social capital, namely:

transparency is associated with the disclosure and transfer of information;

responsibility leads to the formation of trust in a situation of expectations regarding an exchange or the performance of a certain action;

The last two components are normative.

Furthermore, it can be further clarified that accountability can have two main dimensions in an organization:

external—as compliance with prescribed standards of behavior;

internal - a system of motivation for employees who feel responsible for their actions or inactions in the interests of the beneficiaries.

Based on the analysis of the normative logic, fixed at the level of legislative acts and independently developed regulatory norms, an attempt is made to systematize the existing accountability regimes in the non-profit sector. Three main ideal-typical regimes are distinguished, namely:

the first - compulsory - is addressed to a greater extent to the heads of non-profit structures, when at the legislative level a certain volume of information disclosure and restrictions on activities are imposed with corresponding sanctions for non-compliance with the standards;

the second - professional or technocratic - addresses all employees of the organization and management, is associated with monitoring the effectiveness of the NPO's activities according to clearly defined criteria;

the third - adaptive - addresses all stakeholders involved in the activities of the NPO and involves focusing on the long-term mission and achieving the common good, when measurable indicators can also be selected, but the logic of their achievement is also important.

It is emphasized that regimes can complement each other and exist simultaneously, and that their significance can change over time for both socio-political and legal reasons. An alternative model of accountability analysis can be proposed based on the classical division of society into three main sectors:

state;

market - commercial;

non-governmental non-profit.

He speaks of accountability through the creation of hierarchical control systems, which are widespread and implemented primarily in the public sector, through competition or clashes of interests and prospects of different agents in the relevant markets, which is implemented in the market-commercial sector, as well as through joint work in a network of established relationships among those sharing common norms and aspirations, which is typical for the non-governmental non-profit sector. It should be noted that they can be combined in certain volumes within the framework of accountability of NPOs. At the same time, the network nature of accountability in these ideas is directly related to the peculiarity of the implementation of network relations and the movement of resources in the "third sector", which is ensured by the accumulation of social capital. The allocation of this mode in the future will allow us to talk about the possibility of forming networks of self-regulating NPOs, which, based on available resources and competencies, are able to carry out mutual monitoring of their activities in a situation of information openness and transparency. The multiplicity of interactions, which is normatively characteristic of NPOs for the purpose of accumulating various types of capital, leads to the need to convey information to an indefinitely wide range of people. Some researchers try to systematize the recipients of information and subjects of control by highlighting a certain “focus” of reporting. Thus, the following subjects of monitoring and control of reporting can be identified: from above — the state, sponsors and patrons; from below — clients, benefit recipients or their representatives; inside — employees of the organization or management. At the same time, responsibility can be associated with a wide variety of resources accumulated by organizations within the framework of their activities, and the social capital that is available. All this significantly complicates the process of implementing the openness of the organization and accountability, especially in a situation of limited resources. The problem of “multiple reporting” and bureaucratization of the NPO management process is formed, which go in parallel with the process of professionalization of organizations. From this point of view, within the framework of implementing specific activities, the heads of NPOs should choose an appropriate mode of openness of the organization, taking into account the need to build trust among key social agents, as well as the tools for following this mode, based on the available knowledge and resources. The role of existing social capital in the process of choosing and following an appropriate accountability strategy in relation to the activities of NPOs has been studied in less detail and in less detail. In general, the practice of empirical research shows that different organizational and socio-cultural environments can give opposite results in interpreting this role. Thus, a number of works note thatthat the presence of a large volume of social capital helps to reduce the need for broad disclosure of information and formal accountability of the organization (in the form of accounting and financial reporting). First of all, this is due to the mechanisms of trust formation and direct access to the activities of the organization, and the more widespread are strong ties outside and inside the organization, the less is the need for accountability. At the same time, another trend is recorded: the practice of distributing accountability within the organization leads to the accumulation of bonding capital due to a better understanding of the essence of the activities of various agents. In addition, an increase in the role of the bridging type of social capital in an organization positively correlates with the spread of accountability. A series of empirical studies have found that basic openness and high significance of the bridging type of capital can contribute to the wide dissemination and exchange of information on the state of the general social environment in which NPOs operate; building up the expertise of organizations working in the same area; strengthening the power of organizations using each other's information; the formation of common (social) values outside organizations. The limitations of the spread of the bridging type of social capital in the situation of the policy of maximum openness include: increasing costs of "building bridges" and misuse of resources; rivalry between organizations; possible confrontations with large donor funds and the state regarding the mechanisms of financing, resource distribution, accountability and openness used. In general, the role of agents involved in the activities of NPOs is not the same in influencing accountability. Thus, the significant weight of large donor funds in the system of relations between organizations leads to the spread of "imposed" accountability standards, which, in turn, can lead to the degradation of the organization's own network of agents involved in the organization's activities, difficulties in accumulating social capital or even its loss, despite the apparent financial stability and openness. At the same time, awareness of dependence on the only large aid agents helps stimulate the organization's management to a greater focus on accumulating its own social capital of various types. This, in turn, encourages the search for non-trivial models of information disclosure and accountability aimed at a wider and more diverse range of stakeholders. It is noted that the internal resources of the organization, which are associated with the accumulated social capital of employees and founders/trustees, significantly affect the spread of accountability and disclosure practices, while the dominance of formal strategies was often associated with a lack of social capital within. An important component in assessing the role of social capital in following accountability policies, is the history of the organization's formation. As was shown in the case of Australian NPOs (characterized by a high level of state participation in their activities), selectivity in providing information can be directly related to the characteristics of the existing cultural and social capital, when NPOs seek to preserve their identity and unique internal environment when standard methods are imposed by donor funds and regulatory authorities. In this case, the targeted nature of information disclosure is a tool for selecting donors and partners that meet the internal values and mission of the organization. Accordingly, the differentiation of organizational accountability strategies serves as a protective mechanism against excessive intrusion by regulatory authorities and excessive professionalization of NPOs, which leads to the loss of not only the organization's identity, but can also affect the nature of assistance to beneficiaries. Thus, based on the materials of foreign empirical studies, it can be stated that the role of social capital in the dissemination of accountability and openness among NPOs is modified and transformed under the influence of the environmental conditions of the organization and the history of its formation. Reliance on different types of social capital in relation to the stage of development of the organization contributes to the spread of different accountability strategies. An important factor in the choice of strategy is also which agents dominate in the network of relations of the organization in the accumulation of social capital of a certain type. In general, it is indicated that accountability is associated not only with certain advantages, but also with the risks of the functioning of organizations. Given the numerous legislative and historical features of the formation of the non-profit sector in Russia, there is a need to clarify the mechanisms of action of social capital when following a certain accountability strategy. The empirical materials for the article were obtained in the process of conducting a series of semi-structured online interviews with heads of NPOs from 17 regions of Russia (except Moscow, Moscow Region, St. Petersburg and Leningrad Region - these regions were excluded due to a higher level of development of the non-profit sector as a whole), which took place from February 23, 2022 to February 22, 2023. Informants were guaranteed complete anonymity. A combined strategy for selecting informants was used: targeted selection in combination with the "snowball" method. Targeted selection was carried out through tracking participants and winners of major grant competitions (Potanin Foundation, Prokhorov Foundation, Timchenko Foundation, Presidential Grants Fund), as well as recommendations from resource centers and universities in the regions. Subsequently, the heads of NPOs provided contacts of their colleagues or cases that were significant for them. In the process of selecting informants, regional diversity and representation of different types of organizations' activities were ensured. In total, 29 interviews were obtained, lasting from 42 to 125 minutes (audio and video recording of the conversation with automatic transcription and subsequent correction of the transcript using the MS Teams program). The geography included all federal districts: a total of 20 settlements from 17 regions. The study presents the heads of the following organizational and legal forms: autonomous non-profit organizations, public organizations, funds (with mandatory interaction with specific benefit recipients - individuals and the implementation of social projects), non-profit partnerships. The profile of socially oriented organizations included the following types of activities: education and support for the elderly, support for the homeless, support for children and adults with disabilities, support for rural residents, support for young people and adults in difficult life situations, support and support for orphans, including family placement, support for local communities. The duration of the existence of organizations at the time of the study ranged from one year to 30 years. Most organizations worked primarily within the boundaries of their region, only three organizations worked for several regions simultaneously, and five more organizations were associated with large federal network structures. The approximate number of staff members of the organizations varied from one to 40 people. Given the theoretical framework used and the need to track multiple channels of information disclosure and resource exchange, representatives of the organizations were asked questions on a whole set of thematic blocks: the history of the organization, the specifics of the work of the organization's employees, interaction with the organization's beneficiaries (clients), interaction with donors and regulators, existing organizational reporting, information openness of the organization, plans for implementing activities. A broader context of the interview allows us to track the maximum number of possible social connections that exist within the organization and beyond, to determine the volume and type of social capital of the NPO, and then to assess the nature of interaction and information exchange with interested agents, as well as the basic articulated logic of accountability shared by the leaders. The analysis of the obtained information was structured as follows: at the beginning, the basic models of formation of NPO SO with accumulation of a certain type of social capital were identified, then the logic of interaction in the organization with its main agents was designated, after which the main strategies of accountability and disclosure of information used in NPO SO were presented, the specifics of using these strategies were designated taking into account the history of the organization's formation and the available volume of social capital. At the end, the costs and benefits associated with a particular accountability strategy implemented by management were analyzed. Thematic analysis of interview transcripts began with questions related to the history of the organization's formation and development. The focus was on the following: the situation of creating a NPO as a legal entity, the basic problems or reasons that prompted registration, the participants in this process, their social and professional characteristics, the type of social capital that dominated in the process of creating an NPO. These questions made it possible to take into account not only the start-up capital of a specific organization, but also the options for developing the organization from the point of view of its accumulation. It should be clarified that not all informants - managers were included in the process of creating the organization, accordingly, not in all cases were exhaustive descriptions of situations obtained. In general, based on the collected data, the following models of creating an NPO can be distinguished: budgetary, state-bureaucratic, commercial, volunteer or non-profit, "grassroots initiative". Each of these models will gravitate toward the accumulation of its own type of social capital. The budget model includes NPOs created on the initiative or with the participation of budget organizations or regional autonomous non-profit organizations, the founders of which are local executive authorities. In these cases, the above-mentioned agents were not direct founders, did not participate in financing, but indicated the need for the emergence of a new NPO (or NPO), ensured unimpeded passage of all stages of registration, participated in the formation of the primary staff of the organization. In these cases, the need to create a new structure was associated with the peculiarity of the functioning of budgetary or quasi-budgetary institutions, when their employees saw certain social problems, the solution of which was not possible within the framework of the existing legal status of the organization: The model assumes that the organization will use the basic social capital accumulated in these institutions, strengthening it due to a more flexible legal form. Social capital consisted of sufficiently strong professional ties with a high level of trust (the bonding type of capital dominated). The state-bureaucratic model of the emergence of NPOs is associated with the presence of a direct initiative to create an organization from the legislative or executive authorities of the regions. The problematic field of activity of the new organization was defined through political decisions made by higher authorities. At the same time, the initiative was not accompanied by direct financial injections or inclusion in the composition of the founders. Social and political interests were expressed in the search for activists who would accept the general initiative and engage in the registration of the NPO. The interview materials feature two formats of interaction with the authorities initiating the creation: complete non-participation and participation through the search for the minimum necessary resources (premises, people competent in the legal registration of activities, directions for clarification on participation in state, regional and federal competitions). This model assumed the creation of a NPO based on weak connections with an insignificant amount of initial social capital, with the subsequent need for the organization's manager to expand opportunities through a personal network of contacts. The commercial model of the emergence of an NPO was presented in the array of interviews in only two versions. It assumes that the initiative to create an NPO came from an existing commercial organization or the owner of a large business. In both cases, the basic resources of the original commercial organization became the basis for building the NPO, and both strong and weak connections were used. Some of the employees of the commercial organization went to work for the NPO or combined work in two structures, at least in the early stages of the organization's existence:

in one case, the entirely economic logic of the NPO’s activities dominated, since it was created to explain and promote the product/service of the original business in combination with minimal social functions;

In the second case, the NPO was created to implement an initiative out of pure philanthropy.

The volunteer or non-commercial model assumed the creation of a non-profit organization based on the initiative of another non-profit organization (NPO), or an organized volunteer group. It should be noted that this group included organizations that were not directly legally affiliated with other non-profit organizations. Most often, the problematic field of activity of the new organization was related to the initiators of its creation, but important from the point of view of the general logic of the existence of the social sphere. At the same time, another NPO or volunteer group usually actively participated in the process of forming the organization, providing all the opportunities for accumulating their social capital in the interests of the newly created organization (bureaucratic issues of registration, searching for employees, donors, benefit recipients). As a rule, participation occurred at the level of strong and weak internal and external connections of organizations and groups with automatic "transfer" of work organization practices and trust in the new organization. But both at the stage of formation and after its completion, there was a certain delimitation of the activities directly carried out, without significant involvement of employees of third-party organizations. The last model revealed in the interviews assumed the creation of a NPO based on the initiative of an individual or a group of people who directly encountered a social problem or experienced a difficult situation. If the initiative came from one specific person, the organization was created by attracting his or her resources and using all types of social capital. If the initiative came from a group of people, it was based primarily on their social capital with the dominance of strong connections and the compensatory nature of using weak connections. In this case, the organizations most often faced a crisis of trust during their creation and made additional efforts to attract resources for their activities. Only some of the organizations included in the study completed the stage of their formation in terms of internal organizational structure, staffing, and mission design. From this point of view, it is impossible to clearly define the models of the internal structure of NPOs. It is only possible to generalize possible relatively stable relationships. A clear organizational structure of NPOs with fixed rules of internal organization and a system of internal reports is typical for long-existing organizations (at the same time, the managers themselves specify that these rules can be transformed to meet the requirements of the time). In the interview materials, a clear structure can be found among NPOs created on the initiative of government agencies, with volunteer or non-profit participation, grassroots initiative. Organizations that have existed for less than ten years do not demonstrate a clear internal structure or rules of operation, except for cases where the creation of the organization was initiated by another NPO with the transfer of practice and accumulated experience. Analyzing the responses of the managers, it can be stated that at present all the organizations had a well-coordinated core of employees. Within this core, the managers articulate relationships of support, trust, interchangeability and assistance, free circulation of information about the activities of the institution (including those related to errors or shortcomings), but such relationships were not always marked as an absolute value. Accordingly, it can be stated that the bonding type of capital with a high level of transparency of activities, but not its obligatory formalization, dominated in the organizations. Internal accountability practices were widespread in organizations that arose on the initiative of NPOs or existed for more than ten years. Further analysis will be associated with the consideration of two key types of agents included in the activities of the organization and significantly influencing, according to the managers of NPOs, the practices of disclosure of information. The methods of work and interaction with benefit recipients in the interview materials can be distinguished quite clearly. Attraction and search for benefit recipients is built as follows: based on the existing state or quasi-state system of social security; within the framework of mutual aid and support networks existing outside of institutions; direct search in places where people in need of assistance are located; wide involvement through social advertising. Since we are talking about NPOs, often the beneficiaries of benefits are extremely vulnerable and socially unprotected groups, which is why relationships of strong dependence on the organization or its employees are formed. Such relationships can be recognized as problematic (articulated by the heads of large organizations or heads with special professional education as a psychologist), and can also be distinguished as a feature and advantage of NPOs: An important aspect of organizing assistance is the level of participation of beneficiaries in the activities of the organization and the stability of the relationships formed with it. Organizations can be divided into two groups: those adhering to the strategy of one-time or limited-term interaction and those seeking to establish longer-term and stable contact (even if a person ceases to be a direct beneficiary). In addition, this division can be superimposed on the desire to involve beneficiaries and their environment in the implementation of assistance. In cases where long-term and stable relationships are formed that provide social capital to the organization, the managers clearly articulated the need to disclose information about the specifics of assistance and to communicate reporting information to the beneficiaries: This allowed for more active involvement of the beneficiaries' social capital in the activities of the institution, and to form a strong level of trust not only in relation to clients, but also outside the organization. At the same time, it should be noted thatthat the lack of involvement and constant interaction is not directly related to the lack of need for disclosure, but in this case, managers sought a more formal and general disclosure of information. In general, relationships with donors are subject to a clearer classification system. Donors in the interview array were individuals, representatives of businesses and large business structures, regional and municipal authorities through the distribution of targeted subsidies and specialized competitions, specialized regional and federal funds. Interactions can be extremely formalized and impersonal, when it is difficult to talk about trust; rather, relationships are built through standard (competitive) forms of disclosure of information of interest or reporting. Representatives of some NPOs described such reporting as imposed and uninformative. At the same time, regardless of the volume and significance of incoming resources, communication with specific donor representatives will be weak. In addition, formalized and institutional channels can be supplemented by more meaningful personal communication with donor representatives and the formation of a bonding type of capital for the organization. Then communication tends to be built with an orientation towards specific representatives of donors or individuals, and the interview materials feature the importance of not only formal reporting, but also the delivery of information regarding expectations, content and results of activities. For some NPOs, it is typical to designate exclusively personal close contact with donors; in the array of interviews, this was associated with organizations that emerged as a result of a "grassroots initiative" or were associated with the philanthropic orientation of specific business representatives. In these situations, a high need for donors to be informed and report on the results of activities was indicated; interference in the work of NPOs could occur. If we conduct a comprehensive analysis of the existing accountability regimes that were designated by the heads of NPOs, we can identify three implemented strategies: formal accountability, targeted accountability, and an expanded accountability strategy. All three strategies can be combined with each other or occur in pure form in one NPO. The resulting model is generally isomorphic to the strategies identified in the analysis of foreign experience by A. Ebrahim. Thus, the formal accountability strategy refers to the publication of legally binding reports and documents, as well as to the disclosure of general mandatory information on the activities of NPOs. In general, this strategy was followed by all the managers who took part in the study. Along with understanding the need to disclose this information, the managers of NPOs also noted its complete meaninglessness and meaninglessness, lack of targeting and "non-interpretability" in terms of the content of the activities. Only this accountability strategy was used in the interview materials by NPOs, which were created less than five years ago, organizations associated at the time of their formation with budgetary, state-bureaucratic or commercial structures. Such organizations are characterized by reliance on the bonding type of capital inside and outside the organization, very weak distribution of the bridging type of social capital, its constant conversion into the bonding type. The strategy of targeted accountability is directly related to the coverage of the activities of NPOs and the delivery of this information to significant agents of the social environment. As a rule, managers built hierarchies of these stakeholders taking into account the degree of their influence on the organization. In this case, formalized reports were supplemented with substantive indicators and an explanation of the main reasons for implementing a particular activity. Such reports can be addressed not only to the main donor funds, but also to large regional organizations from the social sphere, government bodies, the expert community, individuals most involved in the organization's activities, benefit recipients and volunteers. This practice of accountability gravitates towards the adaptive model of A. Ebrahim, but may also involve an intra-organizational dimension, when NPO employees reflect on the state of the organization at the time of creating reports: This practice of accountability was used by organizations that have existed for more than five years, associated with budgetary organizations, other NPOs or volunteer groups, "grassroots initiative" at the time of their creation. When implementing this strategy, a variety of channels for delivering information could be used: from personal meetings and targeted presentations to publishing materials on their own information platforms or partner platforms. In general, the leading role of the bonding type of social capital with the secondary use of the bridging type is characteristic of organizations. The expanded accountability strategy implied the targeted delivery of information of various types and contents to an indefinite circle of people. In essence, it includes the previous two accountability strategies, supplemented by work on identifying the social importance and significance of key problems for NPOs. In this case, the main mechanisms for implementing activities and accumulating various resources by the organization are explained. The recipients of reporting and broader information campaigns are all residents of certain regions who may hypothetically encounter a significant social problem or help resolve it. It is this strategy that is represented by the maximum desire for complete openness of the organization. At the same time, the leaders themselves indicate that complete openness is rather an unattainable ideal, and the results of such activities are not always obvious: In the array of interviews, extended strategies were used exclusively by organizations that were associated with other (SO) NGOs or grassroots initiatives at the time of their creation. In this case, Mass channels of information dissemination became important and significant, including those focused on classical media. The significance of bridging and bonding types of social capital is the same, or there is a slight dominance of the bridging type. Each of the above practices faces its own barriers and advantages in implementation. Representatives of NPOs who adhere predominantly to the formalized practice of accountability articulate the following barriers to expanding the openness and accountability of the organization: limited resources of the organization, insufficient basic competencies of employees, the need to distract employees from their main activities, instability of Russian legislation, technological problems, low level of efficiency and return on information openness and accountability. Targeted practice of accountability most often faces the following limitations in its implementation, namely:

the specifics of the organization's activities, including the possibility of disclosing personal or sensitive information;

the instability of Russian legislation, including that regulating the information environment and work with information platforms and advertising;

low level of competence of the reporting recipients;

the formal nature of the attitude towards standard reporting forms;

insignificant information content of standard reporting forms.

The extended strategy may face the following limitations, namely:

reluctance to take on public commitments;

non-professional activities of other non-profit organizations;

low quality of education in media specialties;

instability of Russian legislation regulating the activities of the media and information platforms;

technological problems;

competition for audiences with both other NGOs and commercial entertainment formats.

In general, the heads of NPOs that do not adhere exclusively to the formal accountability strategy identified the following advantages of implementing the openness policy: expanded opportunities for attracting resources and differentiating the organization's support network, increasing the speed of response to social challenges, easier access to human and volunteer resources, and the formation of an "expert" position in the professional and bureaucratic environment. All these advantages are directly related to the overall increase in the volume of social capital of organizations of various types. The empirical material of the article is based on the results of the next - 52nd stage of the sociological monitoring "How are you, Russia?", conducted by the Institute of Socio-Political Research of the Federal Research Center of the Russian Academy of Sciences in May 2022. The monitoring has been carried out since 1992 with the aim of studying the social and socio-political situation in the country in the context of the formation of civil society, building a welfare state and studying the possibilities of sustainable development of the country.

The research used a quota-proportional all-Russian sample with interdependent characteristics of the general population: gender, age, education, place of residence. The territorial placement of the sample was based on the economic and geographical zoning of the country, while maintaining the proportion of the population and the proportions between the urban and rural population. The sample size in 2023 was 1,700 respondents. The population survey was conducted in the period from 10.05.2022 to 29.05.2022 in sixteen regions of the Russian Federation.

Structure of anxiety. The monitoring results generally demonstrate the dynamics of changes occurring in society. Thus, the impact of the gender equality policy as a whole becomes visible, but individual key aspects in which the problem of gender inequality manifests itself to the maximum are also visible.

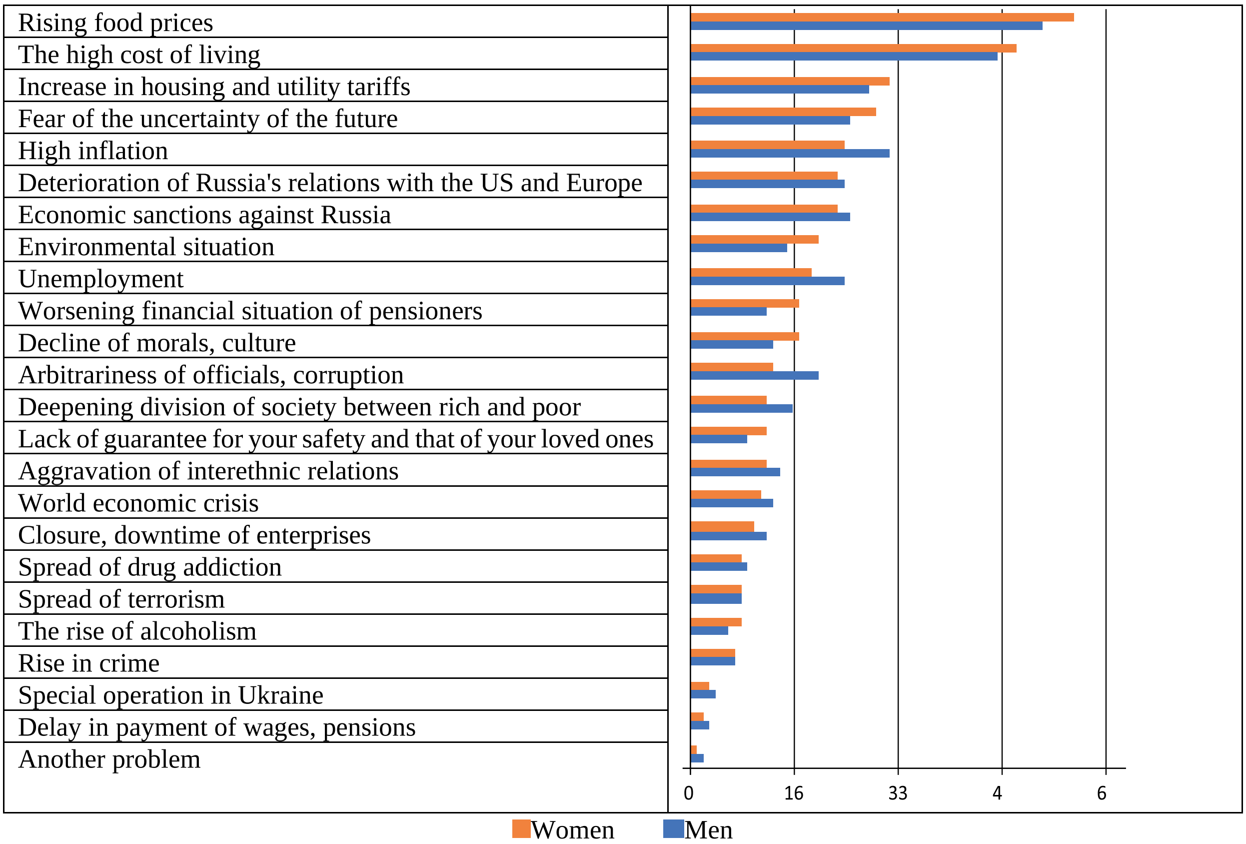

Figure 1. Distribution of answers of respondents of different genders to the question "What issues are most troubling to you today?"

Increased social and economic activity - an increase in the number of women in government, in authorities, in leadership positions - has led to a reduction in the gap in the value judgments of men and women. That is, the trend towards equalization in economic and socio-political terms leads to a convergence of their views and value judgments on a number of aspects of social and economic life. The difference is visible even in comparison with the past 2023, where the level of anxiety of men and women on certain issues differed by 9 percentage points and even reached 14 percentage points, while this year the difference in judgments on any point does not exceed 7 percentage points. Men are more concerned about general socio-economic and political problems (high inflation, arbitrary rule of officials, corruption – a difference of 7 percentage points; unemployment – 5 percentage points; the deepening division of society into rich and poor – a difference of 4 percentage points). While women are more concerned about problems directly related to their financial situation now and in old age, the environment, and raising children (moral decline): the environment and the deterioration of the financial situation of pensioners worry women 5 percentage points more than men. There is a similar difference (4 percentage points) in relation to rising food prices, declining morals and culture, as well as fear of the uncertainty of the future. The last point – fear of the uncertainty of the future – worries an increasing number of people; this answer option was noted by a quarter of male respondents (25%) and almost a third of women (29%). Overall, this answer option was chosen by 27% of Russians surveyed, which is currently the highest figure. For comparison, this indicator in September of the "pandemic" year 2022 was 19%, in June 2023 - 13%. The closest value (25%) was noted during monitoring in December 2023. Perhaps this is also an "echo" of the events related to Ukraine: just at the end of November 2021, an incident occurred in the Kerch Strait, which received wide resonance in the information field. The level of anxiety on such issues as Russia's relations with the United States and Europe (24% overall in the array), the spread of drug addiction and terrorism (8% each), and the rise in crime (7%) varies minimally depending on the respondent's gender. We will pay special attention to two more issues, namely:

- the problem of delays in payment of wages and pensions, which is an indicator of a certain level of social stability, causes minimal concern (3%) among all respondents. This is the lowest figure since the introduction of this indicator: over the last 20 years it has fluctuated in the range of 6 to 9%, falling below for the first time;

- an equally small number of respondents singled out the topic of the special operation in Ukraine among their answers, with only 4% of men and 3% of women noting it. However, as we will examine further, while the topic of the special operation in Ukraine itself does not worry female respondents much, the economic consequences directly related to Russia's foreign policy cause them serious concern

The key trends in the distribution of problems that worry female respondents to the greatest and least extent generally remain the same regardless of age. Only their severity and individual emphases change somewhat. Some of them are related to the nuances of economic activity in different age periods; others – to the period of topicality of the topic. The latter includes, for example, concern for the environment. The desire to reduce the ecological footprint and reduce damage to the environment is gradually spreading both in the production environment and among private households, but this process began to gain momentum not so long ago. This is one of the reasons why concern about the environmental situation still remains the prerogative of women before retirement age, sharply decreasing (from 23% to 11.5%) when moving from the category of 51-60 years to the age of 60+ (Table 1).

Table 1. Distribution of responses to the question “What problems are you facing today?” "worry first and foremost?"

Answer options	18-24 years old	25-30 years old	31-40 years old	41-50 years old	51-60 years old	over 60 years old
Rising food prices	7.7	8.1	5.7	9.7	4.6	64.0
The high cost of living	6.4	6.8	3.7	8.3	7.5	52.5
Increase in housing and utility rates. services	18.2	25.8	30.9	30.2	30.1	39.6
Fear of the uncertainty of the future	22.7	22.6	28.9	38.3	33.6	21.6
High inflation	25.0	19.4	21.5	31.5	21.2	21.6
Deterioration of Russia's relations with the US and Europe	38.6	22.6	16.1	28.9	18.6	24.5
Economic sanctions against Russia	36.4	19.4	17.4	23.5	27.4	20.9
Environmental situation	25.0	24.2	24.8	19.5	23.0	11.5
Unemployment	15.9	27.4	23.5	17.4	20.4	12.9
Worsening financial situation of pensioners	2,3	3.2	6.0	6.0	22.1	46.8
Decline of morals, culture	6.8	17.7	15.4	12.8	21.2	20.9
Arbitrariness of officials, corruption	6.8	11.3	16.8	13.4	13.3	10.1
Deepening division of society between rich and poor	13.6	12.9	11.4	10.1	15.0	12.2
Lack of guarantee for your safety and that of your loved ones	18.2	9.7	17.4	8.7	11.5	8.6
Aggravation of interethnic relations	22.7	19.4	9.4	9.4	12.4	9.4
World economic crisis	15.9	14.5	12.1	12.1	11.5	6.5
Closure, downtime of enterprises	2,3	16.1	12.8	10.1	12.4	6.5
Spread of drug addiction	9.1	14.5	8.7	5.4	6.2	9.4
Spread of terrorism	9.1	16.1	4.7	11.4	7.1	5.0
The rise of alcoholism	4.5	4.8	11.4	9.4	4.4	7.9
Rise in crime	2,3	8.1	10.1	7.4	3.5	7.9
Special operation in Ukraine	4.5	3.2	,7	6.0	1.8	2,2
Delay in payment of wages, pensions	2,3	3.2	2.0	2.0	3.5	2,2
Another problem	0,0	0,0	,7	0,0	2.7	,7

The most common concern among women is definitely "rising food prices" (from 47.7% to 64.6% in different age groups), followed by "high cost of living" (from 36.4% to 53.7% in different age groups). These problems are leading for women of all ages without exception, with some tendency to increase as the age category increases. The concern is confirmed by the latest measurements. According to the research holding, the volume of food expenses has continued to grow for 2 months in a row: "The food segment increased its share in the Russians' wallet by 9 percentage points in 8 weeks." In the period from July 18 to 24, food expenses accounted for 31% of all citizens' expenses.

The structure of anxiety of female respondents is generally consolidated around two priority areas. The first is related to concerns about financial situation: in addition to the categories already listed, at least a third of the answers in each age group over 30 years old are devoted to the problem of “increasing tariffs for housing and utilities”; among women aged 50 and older, concerns about “the deterioration of the financial situation of pensioners” are sharply increasing (6% in the 41-50 age group; but already 22.1% in the 51-60 age group; and 46.8% among women 60+). It should be noted that such a contrast signals the presence of intergenerational contradictions among women. That is, until they reach retirement age, young people are not too concerned about the financial situation of the older generation, in particular, their ancestors. High inflation also causes concerns among people of all ages, primarily among those aged 41–50 (31.5%): women respondents who are still actively working but are already planning to save for their old age. However, as Figure 1 shows, inflation worries men to a greater extent. The second center of anxiety is concerns related to the foreign policy and related foreign economic situation. Thus, more than a third (36.4%) of young women aged 18 to 24 are concerned about “economic sanctions against Russia,” as well as “the deterioration of Russia’s relations with the United States and Europe” (38.6%). The political situation closes many opportunities for graduates of secondary/higher educational institutions to study or do internships in foreign universities and companies, and the departure of a number of brands from the country causes concern among young people inclined to consumerism. It should be noted that the level of anxiety for these two parameters increases in direct proportion to the level of education of female respondents: "sanctions" do not worry (0%) the women respondents with incomplete secondary education, but occupy the thoughts of more than a quarter (26.9%) of women with higher/incomplete higher education. The same applies to the deterioration of relations with the USA and Europe, the problem worries 17.6% of respondents with incomplete secondary education, as the level of education increases, this value increases to 26.9% of respondents with higher/incomplete higher education. The division into two anxiety centers is rather arbitrary, due to the fact that the issues of rising prices are to a certain extent also interconnected with the political situation, sanctions, changes in supply logistics, production cuts, etc. The indicator “fear of the uncertainty of the future” identifies the most vulnerable groups of the population that find themselves in a critical zone. According to the survey, these are women aged 41-50 (38.3% of women in this age category noted this option), whose income is only enough to buy food (“poor”, 39.3%), with secondary specialized education (31.6%). According to the level of education, these are mainly employees of the trade and manufacturing sectors, with a high degree of probability, suffered financially due to the departure of a foreign employer from the Russian market or due to interruptions in the supply of components and raw materials. Cash income is one of the main categories that has so far had little effect on the successes in promoting gender equality in Russia. The financial situation of women, according to the self-assessment of respondents, remains at a lower level. A little less than a quarter (22%) of the women surveyed and only 15% of the men considered themselves to be among the “poor” strata of the population. And among the “well-off” were almost a fifth (19%) of the male respondents and only 15% of the women. The majority, almost equally, identified themselves as “limited in funds”. A similar picture can be seen in the results of studies of previous years. Here it is worth turning to another question of the monitoring, dedicated to the respondents' assessment of their financial situation in 5 years. As follows from the data in Figure 2, women are less categorical: they are less pessimistic and less optimistic for the vast majority of options. But the significant predominance of the share of those who found it difficult to answer stands out sharply: there are 7.1 percentage points more of them among women (27.9% among women and 20.8% among men), which, in general, is consistent with the high level of respondents experiencing fear of the uncertainty of the future. The data provided correlate with the results of research by the Institute of Public Opinion: "today, 68% of respondents still feel anxious about their future and the future of their families. What is important is that this figure has hardly changed compared to the results of previous studies: at the beginning of April, 67% were worried about the future, at the beginning of March - 73%. The level of anxiety among Russians has not weakened much either: today, respondents rate it at 7.3 points out of 10; in April, the average rating was also 7.3 points, and in March, 7.6 points. ”experiencing fear of the uncertainty of the future. 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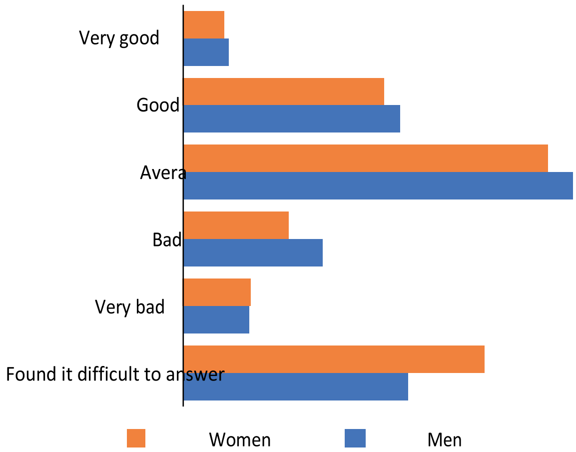

Figure 2. Distribution of answers of respondents of different genders to the question "How do you assess the financial situation of your family (or yourself) in five years?"

When asked what the respondents had to deny themselves over the past year, for all the proposed items, the answer "constantly" is more common among women than among men. The difference reaches 9 percentage points for the option "in home repairs", 7 percentage points - "in the purchase of household appliances", 5 percentage points - "in the purchase of clothes and shoes", etc. At the same time, the answer "never" in all categories without exception was chosen more often by men. Thus, the difference between the number of men and women who have never denied themselves food, as well as in the purchase of clothes and shoes reaches 9 percentage points. In the purchase of medicines - 8 percentage points; in health care - 6 percentage points. This question reflects not only the difference in the assessment of the material well-being of respondents, but also largely demonstrates their general orientation towards themselves / towards family. Income distribution inevitably influences the attitude towards the assessment of their own place in society, towards the activities of government institutions, and the social policy pursued by the state. Despite the rising prices, low incomes, and the need for self-restraint that worry them, women tend to show greater loyalty to government structures compared to men. Thus, women trust the church more (52% of women surveyed, which is 14 percentage points more than the same indicator for men), and also trust other government institutions and civil society structures more than men - the police (trusted by 35% of women and 27% of men), political parties (20% and 14%, respectively), and the president (76% and 72%, respectively). Men express significantly more distrust of the police (54% of men and 41% of women do not trust), the church (33% of men and 24% of women), and political parties. (57% of men and 52% of women), the media (56% of men and 49% of women), public organizations (38% and 32% respectively), the government (34% and 29% respectively). Women also rate the Russian state's performance of its responsibilities to guarantee the rights and freedoms of citizens higher: the right to judicial protection and equality before the law and the court, as well as social guarantees: protection of motherhood and childhood, the right to social security and a pension. As a result, there is almost no protest activity among female respondents: 33% of women surveyed will do nothing to protect their interests; 22% found it difficult to answer; 20% believe that their interests are sufficiently protected; 13% will write an appeal to the authorities; 10% will appeal to the public via the Internet and 7% through the media; 6% are ready to participate in permitted strikes and protests; 5% will go to a rally, demonstration; 1% are ready to take part in civil disobedience. Such sentiments make women, for the most part, more comfortable for the state. The exception is the group of female respondents, which constitutes the most vulnerable category described above, most susceptible to fear of the future. Among women with secondary specialized education, the smallest share of those who will do nothing (30%); the highest share of those whothose who find it difficult to answer (23%) and the largest proportion among them (although small) are those who are ready to participate in strikes (7%).

Conclusion

In general, the results of the study confirm a significant level of differentiation of accountability strategies and methods of information disclosure, which are followed by the heads of NPOs. This level of differentiation results from the peculiarities of the organization's formation and the agency network of relations that is formed around and within the organization. The accountability strategies used by Russian regional NPOs are, in general, similar to the strategies identified by foreign researchers. The widespread use of formal reporting is due to the fact that the activities of young and small regional NPOs rely mainly on the bonding type of social capital with a high level of trust or only emerging networks of social interaction. From this point of view, the heads of NPOs see the point in investing in openness and accountability only in a situation of a crisis of trust or underdevelopment of the organization's social capital. The search for new social connections and the process of building up social capital leads to an expansion of the requirements imposed by hypothetical donors and recipients of benefits, and can stimulate the transition to a policy of greater openness. But even in cases where the main resources received by the organization are diversified and go beyond closed networks, the heads of NPOs are not inclined to resort to the formation of a broad policy of openness, preferring to limit themselves to targeted delivery of information to key social groups. In this situation, broad information openness may be associated with the diversion of resources from the main activities of the organization, the formation of excessive attention and expectations on the part of non-target groups of social agents, and an increase in the risks of not justifying or violating the accumulated trust. Only the gradual development of weak ties of NPOs or the accumulation of bridging social capital can stimulate the transition to an expanded strategy of accountability and openness. Awareness of the importance of information openness and accountability arises in a situation of a high level of differentiation of sources of received resources and the need for competent management of the existing social capital of NPOs. In these cases, the role of weak ties increases for the organization, and strong ties are subject to development and expansion. From this point of view, the heads of NPOs are faced with the need to implement professional management of mass communications and accountability. Such changes lead to a general increase in bureaucratic burden, further professionalization of the activities of NPOs, but at the same time develop the social sphere by designating the importance of participation in it of people living in a specific territory. It should be noted that the obtained results are associated with a number of limitations. The analyzed information was obtained as a result of interviews with the heads of relatively successful regional NPOs. On the one hand, this makes it possible to understand the basic logic of the functioning of organizations, carrying out real activities, on the other hand, leads to a lack of information about organizations that have ceased to exist for various reasons. A significant limitation is that the heads of NPOs could not always clearly outline certain features of the organization's functioning and interaction with various actors (especially in large organizations). It should be noted that management is also not always interested, despite the guarantee of complete anonymity, in disclosing information that is sensitive to the activities of NPOs, including information related to the openness policy. This occurs both because of the general declaration of the need to follow the policy of accountability and openness, and because of the specific socio-political situation that has developed in a particular region of Russia. A number of reproducible relationships between the key properties of organizations and commitment to the policy of information openness and accountability require separate discussion, which needs to be verified based on the results of quantitative studies. It is important that some characteristics of NPOs and the overall level of corporate culture development (including the value of transparency and accountability) can be explained not only by the spread of a particular type of social capital, but also through the history of the formation and development of the organization, its relationship with the basic institutions that have indicated the need for a new organizational structure. From this point of view, the contribution of each element to the overall differentiation of accountability strategies that exists in regional NPOs is interesting. The increase in the social and economic activity of women, carried out thanks to the expanding policy of gender equality, leads to a convergence of women's value judgments with men's value judgments, which is reflected in the results of sociological surveys. And yet, despite progressive transformations, the data from the monitoring demonstrate a significant degree of women's concentration on issues primarily affecting the well-being of the family, which indicates the continuing prevalence in society of the traditional idea of a woman as the keeper of the hearth. This explains why women are more concerned about specific material aspects of life. They are also still inclined to sacrifice their interests for the benefit of their family. While expressing clear concerns about the high cost of living and rising prices, women nevertheless demonstrate greater loyalty to government institutions and the results of their activities than men, and are less inclined to express protest sentiments. The special operation in Ukraine worries Russians of both sexes little from a foreign policy point of view. At the same time, various manifestations of the consequences of the special operation in Ukraine caused anxiety in different age groups: loss of income, rising prices, economic manifestations of the announced sanctions. Women are largely concerned about uncertainty, caused by current political and economic events, that is, the loss of stability and the ability to confidently make forecasts for the future. The most vulnerable in this situation were women aged 41-50 with secondary specialized education, which makes this category the least loyal and increases the risk of protest sentiments.

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