

EVALUATION OF THE EFFECTIVENESS OF SOCIAL ECONOMY ENTITIES DURING THE CORONAVIRUS PANDEMIC IN POLAND

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Abstract. *There are discussions in the literature on the evaluation of the activities of social economy entities. Various methods and planes for analyzing this problem are considered. It seems necessary to present methods of assessing the effectiveness of social economy entities in comparison with the conditions of a pandemic in Poland. Such a set gives the possibility of a broader look at the problem of functioning of social economy entities. The study used critical literature analysis, review of legal acts, and analysis of publicly available statistical data and government programs supporting non-profit activities during the COVID-19 pandemic.*

Keywords: *social economy entities, social economy sector, efficiency, COVID-19 pandemic.*

1. Introduction

The aim of the study is to analyze social economy entities in the perspective of a coronavirus pandemic. Social economy entities will be forced to adapt their activities to current conditions, which will certainly affect their assessment of effectiveness and efficiency. For several years discussions have been taking place on the evaluation of the activities of social economy entities. Various methods and planes for analyzing this problem are considered. Social economy entities should not be judged from the perspective of the same tools as profit oriented entities. Tools are proposed to assess the effectiveness of operations, social impact, as well as to assess the organizational effectiveness of social economy entities. [1] It seems necessary to present methods for assessing the effectiveness of social economy entities in comparison with the conditions of a pandemic in Poland. Such a set gives the possibility of a broader look at the problem of functioning of social economy entities. Since the start of the pandemic,

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Polish social economy entities must take into account in their activities not only the current framework of action imposed by legal provisions and socio-economic environment, but also the consequences of freezing the economy and social problems arising in the era of the virus.

The study consists of three parts. The first presents the definition of social economy entities in Polish conditions. The second briefly discusses the problem of assessing the effectiveness of non-profit entities. The next part presents the conditions of functioning of social economy entities during a pandemic and the assessment of programs prepared for the social economy sector was made.

This article uses critical literature analysis, review of legal acts, analysis of publicly available statistical data and government programs supporting non-profit activities during quarantine and pandemics. The study is of a review nature and serves to describe the problem, due to the current situation it has not been based on research

2. Definition of social economy entities.

The importance of social economy entities in Poland

In the literature on the subject there is no agreement as to the scope of activity of the social economy sector. The chaos of defining the sector and individual entities operating within this sector can be noted. There are many terms in the literature associated with the social economy sector, these are: "social society", "third sector", "non-governmental organizations", "non-profit organizations", charities etc. [2]. The terminological ambiguity makes it difficult to understand the essence of the social economy as a sphere of economic activity with social orientation. The classical concept of A. Etzioni states that the third sector includes a separate population from the state and commercial sector (market-related). [3] The basis for such a sector is the voluntary involvement of individuals, based on common values, based on various forms of communication. To distinguish institutions operating in the social economy sector, the concept of non-profit entities was introduced. According to the definition of the United Nations Statistical Office, the *non-profit* sector includes entities:

- formalized (registered);
- institutionally separate from public administration, constituting the non-governmental sector (NGO);
- non-profit (sector non-profit, not for profit or not only for profit), operating not for profit and not distributing any surplus to its members, employees etc.;

- self-governing (having internal organs and a specific purpose);
- characterized by voluntary participation in the organization's activities and significant voluntary participation. [4]

Entities operating in the third sector are closely linked to both the private and public sectors. From the formal point of view, the social economy sector is a private-public sector, characterized by diverse organizational and legal forms focused on the implementation of social mission in diverse operating environments. The principles of operation of social economy entities have evolved over time, and their operating conditions depend on changes in external conditions. In the CEP-CMAF Card signed in Brussels on April 10, 2002, the social economy sector is defined as "*social and economic entities active in all sectors, distinguished by goals and a special form of entrepreneurship (...), such as cooperatives, mutual societies, associations and foundations*" [5].

The specificity of a given country or region influences the subjective scope, determining the institutional framework and the possibilities of social economy entities. In Poland, the social economy sector has been created since the 1990s. The basic legal act defining the formal and legal scope of organizational activity of the third sector is the Act on Public Benefit and Volunteer Work. [6] Articles above of the Act stipulates that non-governmental organizations are entities that are not units of the public finance sector (separation from the public sector) and non-profit-making entities (non-profit-making), but with legal capacity based on the relevant provisions (formal). [7] In Poland, there is no single legal act defining the legal framework for the functioning of social economy entities. Legal norms regulating the status of social economy entities concern, inter alia, the principles of operation of associations, foundations, cooperative savings and settlement funds, or the principles of social employment, etc., and include 14 legal acts. [8]

The social entrepreneurship sector is supervised and managed by the Ministry of Labor and Social Policy, which developed the National Program for the Development of Social and Solidarity Economy until 2023 [9]. The program indicated the characteristics of Polish social economy entities by indicating common features and principles identifying various entities operating in the area of social economy. In order for an entity to be included in the social economy sector, it must be characterized by the following operating principles, i.e.

- superiority of social goals over economic goals;
- the priority of providing services to members, employees or the community over absolute profit categories;

- autonomous management and participatory decision-making;
- conducting regular operations based on economic instruments and incurring economic risks in connection with these activities. [9]

In addition, the subjective scope of social economy was indicated by a list of organizational forms, which include:

- non-governmental organizations and entities referred to in art. 3 clause 3 of the Act of 24 April 2003 on public benefit activities and volunteering;
- village housewives' clubs, provided they have legal personality;
- labor cooperatives;
- entities of solidarity economics, referred to below.

A new element of the Strategy from 2019 is the introduction of the term – solidarity economy sector, whose basic task is the social and professional reintegration of people at risk of social exclusion and the social and professional rehabilitation of people with disabilities [9]. Reintegration activity is included in the subset of the social economy and includes the following forms of activity, i.e.

- social enterprises that run a business or payable public benefit, and can also professionally activate people difficult to employ; these entities do not privatize profit or balance surplus, but are managed in a participatory manner;
- social cooperatives and cooperatives for the disabled and the blind;
- sheltered workshops;
- reintegration units, in particular: units activating disabled people (Occupational Therapy Workshops, Vocational Activity Establishments) and social employment units activating socially excluded people (Social Integration Centers, Social Integration Clubs). [9]

In Poland, there are about 94,000 social economy entities that employ nearly 345,000 employees, which represents approx. 2.3% of employment in the Polish economy. In 2018, 88.1 thousand were active registered non-profit organizations (i.e. having legal personality of associations and similar social organizations, foundations, social denominational entities and organizations of economic and professional self-government). Among which the most numerous group were associations and similar social organizations (69.1 thousand; 78.4 %) and foundations (14.5 thousand; 16.5%). Every 10th non-profit organization had the status of a public benefit organization (9,300). In turn, social economy entities accounted for

99.1% - 87.3 thus active organizations (including 0.2 thousand were on the list of social enterprises kept by the Ministry of Labor and Social Policy). Between 2010 and 2018, the number of active organizations increased by 10.0% (from 80.1 thousand to 88.1 thousand) [10].

The social and solidarity economy does not significantly affect the Polish economy, both from the perspective of the share in GDP and the level of employment in this sector. Polish NGOs do not diversify their sources of activity. Most NGOs finance their activities only from unpaid statutory activities (70% of organizations). Only one-third of the organizations carry on an additional paid statutory or other economic activity. In addition, most NGOs have relatively low revenue amounts. About 40% of NGOs have revenues below 10,000 PLN, including 10% showing a total lack of revenues. Revenues between 10 and 100 thousand zloty has 37% of entities, revenues over 100 thousand PLN 19% of entities report. Only 5% of entities have a budget of over 1 million. [9]. The amount of social involvement in social economy institutions is also falling. In 2018, 8.9 million memberships of natural persons were recorded, which in comparison to 2010 means a decrease by 12.8%, i.e. by 1.3 million. Associations and similar social organizations were characterized by the largest membership potential – the vast majority of memberships declared by non-profit entities accounted for them (83.5%). [10]

The advantage of the Polish social economy sector is its participation in the implementation of social services of general interest. [11] In 2016, about 20% of social services were provided to social economy entities. This mainly concerned services in the field of socio-economic integration, health protection, social assistance and childcare, education, sport and culture. Entities offering social services had a total of 12.2 million recipients. However, there is still a lack of lasting links as part of public tasks or social entrepreneurship activities. There is still low recognition of the social economy in social consciousness. It should be noted that there are no national programs for the concept of promoting the social economy sector at the national and regional level. In addition, the demand for goods and services of social enterprises is still too low to guarantee a strong position in many markets. Local governments do not sufficiently buy from social enterprises, applying social aspects of public procurement. [12]. Only 3.7% of local self-governments in Poland apply the clause reserved for entities that covers social and professional integration of people who are members of socially marginalized groups. In addition, only 1.4% of local governments apply a similar clause to social cooperatives. [13]. The cooperation of social economy entities with business is also a big

challenge. Research by the Central Statistical Office (Główny Urząd Statystyczny, GUS) of Poland indicates that about 30% of social economy sector entities cooperate with business, but only in 5.7% of cases the initiative comes from commercial entities. [14]

Social economy entities play a significant role in building social capital in Poland. Non-profit organizations still need a lot of support in their activities from public organizations – government and self-government. It is difficult to accurately estimate their effectiveness or efficiency of operations. The next section presents problems related to the assessment of the activities of the social economy sector.

3. Dilemmas in assessing the efficiency of social economy entities

There has been a discussion in the literature for some time on the criteria for evaluating social economy entities' activities. There is a terminological ambiguity in the area of evaluation, measurement and influence of the social sector. Against the background of activity of all economic entities operating in the economy, social economy entities are distinguished by the priority of social objectives over economic ones. The social economy sector provides products or services that fill a gap in the market in areas where traditional operators do not operate due to insufficient profitability. Two main directions of development of social economy institutions can be distinguished from the point of view of economy analysis – rationalization of management of the resources held, i.e. socialization of economic objectives or economization of social objectives [15]. The given criterion for distinguishing social economy institutions is quite important because of social and economic objectives implemented by social economy entities. Social enterprises are those that carry out business activities or paid statutory activities and transfer their surplus to social purposes. The CEP-CMAF's Charter of Principles of the Social Economy states that the success achieved by social economy actors cannot be measured solely in terms of their economic performance, although it must not be overlooked, it should also be assessed in terms of their contribution to solidarity, cohesion and territorial ties. [5]

Social economy entities operate in a number of areas of the economy, offering different products or services on different terms. The sense of existence of this type of entities is determined mainly by the implementation of social objectives, which dominate over economic objectives. However, the activities of the social economy entities should be

evaluated in terms of the achievement of social objectives in conjunction with economic efficiency. This raises some questions: How to evaluate activities of social economy entities? Is it possible to use tools (methods) used by other actors in the assessment of social economy entities? Or should other ways of assessing their activities be sought? According to Głowacki, Płonka and Rosiek, measuring the effects of social economy entities poses some difficulties due to the fact that “traditional indicators used to assess the effectiveness of companies fail in this respect, as they focus on measuring their value generated within the entity and expressed in money (revenue, income, profit)” [16] [17]. When assessing the activity of social economy entities, tools should be used to determine both the financial value of entities and products and services provided, as well as categories to determine the social effects of activity (the concept of social added value can be indicated). A wide range of organizational forms operating in the social economy sector makes it difficult to carry out research, but this does not mean that analyses of individual entities operating in the social economy sector should be abandoned, quite contrary. It is necessary to assess the performance of the entities by examining whether the objectives were achieved, whether the problems for which the entity was established were resolved and whether the needs of the beneficiaries were met. It is also necessary to determine whether an entity has an impact on solving social problems in the short and long term, and to what extent it has done so and what results from the entity's action for the wider community. [17][18][19]

In management science, effectiveness is combined with the ability of an entity to adapt to changes in its environment on an ongoing and long-term basis and to use its resources sparingly and productively to achieve its goals. Often, the term effectiveness is associated with the concept of performance, combined with effectiveness and benefit (cost-effectiveness), where performance is associated with the pursuit of a result consistent with the objective. The benefit is determined by the relationship between the result and the effort incurred to achieve it. [20]

At the end of the 20th century, the concept of social entrepreneurship emerged, which did not cover all forms of social economy entities but was introduced to draw attention to the phenomenon of activities that combine social and economic objectives. [21] Social entrepreneurs are considered to be among local animators acting as agents of change in the social sector. Analyses concerning social entrepreneurship are carried out in conjunction with issues of effectiveness of entities. The issue of social economy entities is addressed in connection with social objectives and methods of managing

resources available to social economy entities. According to Goleński W. it is necessary to combine effectiveness through analysis of:

- the created social missions to create and maintain the social value provided by social economy entities (and not only personal/private values),
- commitment to continuous innovation, adaptation and learning by social economy entities,
- the actions to be taken by the social economy entities regardless of resource constraints or different options for action,
- to continuously identify and seek to fulfil the social mission of social economy entities,
- the sense and purpose of a responsible attitude towards society.[1]

Evaluation of the effectiveness of social economy entities should be multidimensional and also cover their non-financial (social) objectives. This requires a different approach as well as the development of different methods and criteria for measuring and assessing effectiveness, taking into account the specific conditions of social sector organizations. [22] The assessment of the effectiveness of social economy actors should take into account the achievement of social objectives, the achievement of which is often long-term and often non-financial. A uniform standardized measurement cannot be used and attention must be paid to the achievement of social objectives when assessing the social economy entities. This raises the fundamental problem of quantifying social objectives. The dominance of non-financial objectives in social economy sector activities requires the definition and operationalization of the concept of “social efficiency”. It can be assumed that social effectiveness is expressed in the relation of effort (cost) to effect (benefit), which allows for the social mission to be carried out rationally by a given entity.

To summarize: “effectiveness” is the *right* thing done in the *right* way, where both performance and efficiency are important. Here, performance means doing things the right way, and efficiency means doing the right things. [24] Effectiveness in relation to social economy entities should be combined with the efficiency or performance of a given entity and can be a measure of the extent to which the organization has achieved its goals through its social mission. [24] However, the perception of social mission through the prism of narrowly understood effectiveness does not take into account all conditions of operation of social economy entities. Social economy entities not only provide services and products but can

also create so-called social added value. This is another category difficult to quantify, as it indicates a group of effects resulting from the social economy entities activities, i.e. the awareness of joint decision-making, social ties, agency or taking care of the environment etc. [24][25] When assessing the activities of social economy entities, the category of social impact (influence) should also be taken into account. It should be noted that this is a concept that overlaps with other categories in terms of meaning (definition). According to B. Juraszek-Kopacz and J. Tyrowicz the measurement of social impact allows to assess both the effectiveness and efficiency of social economy entities and projects implemented by them. [18]

The diversified scope of activities and the degree of economization of social economy entities means that it is difficult to determine a uniform effectiveness assessment system. The basic problem in assessing the effectiveness of the social economy sector is the lack of estimation on the basis of existing financial and management reporting of key components of social potential and impact. This often underestimates the values created by social economy entities and distorts the results of the effectiveness of social enterprises. One can agree with the view that the assessment of actions taken by social economy entities should take into account the relationship between goals, inputs and effects. In addition, under the new pandemic conditions, it seems even more difficult to adopt one criterion for assessing the activities of social economy entities. However, it seems important to diagnose the operating conditions of non-profit organizations and thus to indicate various levels and methods of assessing the activities of social enterprises based not only on traditional efficiency assessment instruments, but also by analyzing the conditions of operation of social economy entities. Below are the tools developed for the social economy sector in the Polish conditions of development of the COVID 19 pandemic, which should help overcome the time of crisis caused by the epidemic.

4. Programs supporting social economy entities in pandemic conditions

According to the adopted development program, the social and solidarity economy sector [9], the basic task of this sector is to create jobs for people who are unable to find jobs in the rest of the economy, usually for reasons not caused by themselves. Social economy entities, like other entities, have had a very difficult situation since March 2020. Most of the

entities faced serious problems related to maintaining financial liquidity, payment of salaries to employees and provision of some services or offered products, and certainly some entities will have to completely cease operations. Government institutions, seeing and anticipating the consequences of the current pandemic, have taken measures to protect or maintain jobs created by social economy entities. Individual actions are aimed at counteracting increasing unemployment, protecting jobs for people at risk of social exclusion, who are in the most difficult position on the labor market, and securing social economy entities in new socio-economic conditions.

It seems that in difficult times for the economy, the social economy sector should be subject to special care of the administration. The entities that operate in it, trying to balance social and economic goals, naturally generate financial reserves less frequently, which can be used in hard times of crisis. On the other hand, this sector can professionally activate people who the traditional labor market does not want or even doesn't notice. Thirdly, this sector can strengthen local and social initiative in solving many social and economic problems during the crisis caused by the coronavirus pandemic. In such circumstances the social economy sector requires extensive support by the administration at the central (government) as well as local (self-government) level.

Since the start of the pandemic, a government anti-crisis legal has been developed, the so-called "Anti-crisis shield", contained mainly in the Act of 31 March 2020. [26] Entitlement for social enterprises regarding, among others:

- Co-financing of salaries of employees affected by economic downtime or reduced working time from the Guaranteed Employee Benefits Fund,
- Co-financing of part of employee remuneration costs by the local government institutions,
- Flexibility of working time and the possibility of concluding an agreement on the use of less favorable employment conditions for employees than those resulting from employment contracts,
- Exemption from the obligation to pay contributions to the Social Insurance Institution determined as part of the remuneration,
- One-time loan to cover the running costs of doing business,
- Vocational Activity Establishments may receive compensation for paid wages to their employees,
- Occupational Therapy Workshops in the event of suspension of activities without a break receive funding from the State Fund for

People with Disabilities up to the cost of participation in an occupational therapy workshop,

- Participants of Social Integration Centers and Social Integration Clubs during suspension of activity are entitled to the full integration benefit for the suspension of classes.
- The voivode transfers the monthly amount of the subsidy to cover the running costs of running support centers for people with mental disorders despite suspension or temporary closure of business [based on: 27].

In addition to the instruments listed above, there is also the possibility of delay in the calendar of submitting the required reports, delay in the date of payment of advance payments from remuneration for income tax by two months, the possibility of adding losses incurred in 2020 to PIT or CIT for 2019 and tax settlements from subsequent years. The so-called program „The anti-crisis shield covers” a total of 13 instruments. However, most solutions are directed at business entities, not specifically dedicated to non-profit entities. In addition, in practice, the instruments indicated are only aimed at maintaining operations, and not additional support in the long term. It is worth noting that the majority of social economy entities are not able to meet the formal conditions to receive assistance (e.g. insufficient employment, lack of legal personality, etc.), therefore most of these instruments do not actually help entities operating in the non-profit sector. Actually, it can be pointed out that the tools prepared for NGOs are not for them.

5. Summary. Conclusions.

The presented analysis indicated problems of the functioning of the Polish social economy sector. Past considerations and indicated issues related to the assessment of the activities of social economy entities will certainly deepen. The difficulty in functioning of social economy entities in the era of socio-economic crisis caused by a pandemic will cause even greater problems in assessing the activities of individual entities as well as the entire social economy sector. It is currently difficult to accurately estimate the effects of COVID 19 coronavirus development, but it is important to track the operating conditions of nonprofit entities. As indicated, the effectiveness in relation to PES should be combined with the efficiency or effectiveness of a given entity and it should be a measure of the extent to which the organization has achieved its intended goals through the implementation of a social mission. In addition, the social

impact category should be taken into account when assessing the activities of social economy entities. The indicated categories overlap in meaning. It seems that entities of the social economy sector can be best assessed when they have the ability to adapt to changes in the environment on a current and strategic basis. The current situation will be a great test for entities whose main task is to support socially and economically excluded people.

Prepared anti-crisis programs, the so-called shields, to a small extent, help adapt social economy entities to very difficult conditions of functioning during a pandemic. In fact, government programs only slightly offset losses in business operations. More important is the reaction of entities to emerging problems related to financial liquidity, employment or the supply / sale of individual services and products. It is difficult to estimate the effects of a pandemic on the activities of the entire social economy sector. It will be possible to estimate the effects of the pandemic crisis only for a long time. However, now it is necessary to constantly diagnose and describe individual actions taken by both government and self-government institutions as well as social economy entities themselves. The article is a voice in the discussion for further reflection on the assessment of the effectiveness of social economy entities not only in Poland, but also in other countries.

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