

NGO MANAGEMENT IN TERMS OF COOPERATION WITH LOCAL GOVERNMENT ORGANIZATIONS

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Objective: Non-governmental organizations (NGO – 3rd sector) are a key element of today's society. Activities carried out by these organizations strengthen the sense of security and participation in social, political and economic life. The article aims to examine the extent to which cooperation with local authorities affects the management of non-profit organizations.

Design/methodology/approach: Based on literature research, the following research hypotheses were formulated related to the level of income of the local population, cooperation between NGOs and local authorities, building social capital by creating groups to undertake motivational activities and satisfaction with cooperation with the local government. Based on the Central Statistical Office data, the above hypotheses were verified using a correlation matrix with voivodeships as independent data.

Findings: Many non-profit organizations benefit from financial support from local governments and, thanks to them, build social capital, although this applies primarily to the organization's members. Thanks to the research, it can be confirmed that cooperation between organizations and local governments is successful, and the fragmentation of NGOs does not affect the quality of this cooperation.

Research limitations/implications: Several limitations were noted, including: the database is an average of organizations at the voivodeship level. The examined management evolution is only partial and highly generalized. There are no qualitative indicators to be included in future research.

Practical implications: The third sector in the Polish economy plays a complementary role to society's needs for public services. Thanks to our findings, we can conclude that the fragmentation of these organizations is a response to heterogeneous needs.

Social implications: NGOs are organizations that arise from grassroots social needs. We believe that it is important for these social life entities to take more into account the beneficiaries in their activities, financial independence and strengthening the quality of cooperation with local governments would allow them to improve the quality of services addressed to excluded social groups in a given region.

Originality/value: The article systematizes knowledge regarding the theory of creating non-governmental organizations. Analyzing the research results, it was discovered that the number of NGOs is not related to the income diversity of the local community.

Keywords: NGOs, management in the third sector, non-governmental organizations, local government units, local government.

Category of the paper: Research article.

1. Introduction

Management practice has entered the structures of non-governmental organizations. The development of the third sector plays a complementary and supporting role in other sectors of the national and international economy. However, until recently, research on NGOs paid very little attention to the phenomenon of managing these organizations through the prism of cooperation with local government units.

Currently, in management practice it is known that non-profit organizations are substitutes for the market mechanism in the allocation of resources (human, financial or material). Due to the varying availability of resources, limited access and scope, and the increased competition these organizations face, the number of people working in NGOs varies greatly due to financial opportunities (Schubert, 2019), staff reserves, and operational stability (Kim, Kim, 2016). As a result, the optimal amount of resources in an NGO may depend on local entrepreneurial environments and have a reciprocal effect on local governance. Surveys conducted by ALNAP (*Active Learning Network for Accountability and Performance*) conducted in 2012 and 2015 among 631 non-governmental organization leaders from 183 organizations showed that inappropriate social relations with entities, including local government, lack of proper balance between efforts to create contact networks and fundraising are the greatest obstacle to the development of the third sector. In fact, the vast majority of organizations operating in Poland do not have a long-term vision of development, and cooperation is usually based on the experience and knowledge of local leaders. This means that NGO managers need to understand how markets work to better adjust the functioning of these organizations. The article is divided into three parts. The first one discussed theories explaining the role of NGOs in modern society, their role and reasons for cooperation with the government. Based on these theories, four research hypotheses were formulated. Then, the database and methods for verifying the hypotheses were presented. The last section discusses the results, paying attention to the limitations of the research, and draws conclusions for future research.

In this article, we analyze non-profit organizations in terms of the management they adopt in order to better adapt their activities to the expectations of beneficiaries and at the same time maintain statutory independence from local government units.

2. Theoretical foundations of research on non-governmental organizations

In a growing "NGO market" and competition for financial resources, attracting and retaining sustainable sources of funding is an ongoing and key concern for NGOs (Michel, Rieunier, 2012). Nonprofits must differentiate themselves from other NGOs and strengthen their ties with donors, which are local governments, making it easier for them to identify with the social purpose of the organization and thus triggering their intention to provide subsidies (Sargeant, 2008; Paço, 2014; Wymer et al., 2021; Rios, 2023). The literature on the management of non-governmental organizations is quite sparse. This has led many researchers to examine the factors that contribute to the growth of the nonprofit sector. Moreover, given the ever-increasing size of this sector, it will be important to examine the role of non-profit organizations in meeting community needs and find opportunities for NGOs to cooperate with local governments. In a general sense, management is a set of activities, including planning and decision-making, organizing, leading (managing people) and controlling, directed at the organization's resources (human, material, financial and information) and performed with the intention of achieving the organization's goals in an efficient manner (Baruk, 2006). Management in relation to NGOs is primarily intended to focus on achieving the organization's goals and mission, generally results-oriented and stakeholder-oriented (Plaisance, 2022). Non-governmental organizations can be defined as pro-social organizations, known for promoting various moral goals, such as humanitarian aid and social issues or freedom, justice and equality, which are characterized by higher moral capital and social legitimacy (Romero et al., 2022) NGO's pro-social involvement is a network of connections between stakeholders where both local governments and beneficiaries are administrators and recipients of resources (Plaisance, 2023). Research that explains the involvement of governments in financing the activities of non-profit organizations is based on three theories, namely: government failure, interdependence and social capital. However, the fourth theory of stakeholders explains the management of an organizational network, where the responsibility for effective management also rests with the responsibility of NGO leaders towards local government units. We believe that the theories sufficiently explain the relations between local government authorities and NGO members, which strengthen social capital and legitimize local power.

3. Theory of government failure

Government failure theory assumes that the provision of public and quasi-public goods is influenced by the preferences of the majority (Grønbjerg, Salamon, 2016; Weisbroda, 1991; Jung, 2021). Voters vote to maximize the utility of public goods, and politicians determine the

direction of their policies to gain as many votes as possible (Bassett et al., 1999). Therefore, governments are less likely to provide public goods that are driven by the diverse preferences of citizens (Bryce, 2012). Non-profit organizations are created to meet the needs of heterogeneous groups, the so-called social approach (Salamon et al., 2000), therefore the activities of non-profit organizations are often larger and more common in communities with more diverse populations (Matsunaga, Yamauchi, 2004). In this theory, it is assumed that the service provided by NGOs is a classic "pure public good" which, after its provision, is consumed in the same amount by everyone and from which no one can be excluded (Joung, 2021) According to the government failure theory (Bae, Sohn, 2018):

- governments meet the needs of the majority, leaving minorities dissatisfied where preferences are heterogeneous, which translates into the number of non-profit organizations;
- the more heterogeneous a community is, the more diverse its preferences are;
- the more heterogeneous communities are, the more preferences they have that are not met by governments, leaving room for action by non-profit organizations to "catch up" and meet the demands of people dissatisfied with political results.

This approach partly explains why NGOs are created at the national level. However, we deal with local government, so social heterogeneity should concern not so much dissatisfaction with the choices of local authorities as with the differentiation of incomes of inhabitants of individual regions (voivodeships), which is why we decided to put forward the following research hypothesis:

H1: The income level of the local population affects the number of NGOs in the region.

4. Interdependence theory

The government failure theory suggests that if governments fail to satisfy citizens' preferences, they will promote the activities of the nonprofit sector. On the other hand, interdependence theory posits a more collaborative relationship between governments and nonprofit organizations (Salamon et al., 2000). The theory suggests that governments rely on nonprofit organizations to provide public services, and at the same time, these organizations need support from governments to fulfill their missions (Gazley, 2010). Accordingly, governments provide subsidies and contract with nonprofit organizations to provide public services (Grønbjerg, Paarlberg, 2001). Therefore, the size of the nonprofit sector is more likely to increase as a result of local or government funding. This theory strengthens the position of NGOs in relation to local governments. Local government officials can not only strengthen non-profit organizations financially, but also use non-financial forms of cooperation. Non-financial cooperation includes, among others: mutual information on plans and directions

of activity, consulting normative acts in the fields related to NGOs, providing honorary patronage to activities or projects carried out by NGOs, supporting information or training, organizing joint ventures and creating joint advisory teams of an advisory and initiative nature. (NIK, 2021) Most studies on the third sector confirm the relationship between government financial support and the size of non-profit organizations (Salamon, 2000; Luksetich, 2008; Lee et al., 2022; Park, 2023).

Based on the above findings, this study tests the following hypothesis regarding interdependence theory:

H2: Cooperation between NGOs and local authorities influences the form of subsidies.

5. Social capital theory

According to the definition in the Oxford dictionary, social capital is "The networks of relationships among people who live and work in a particular society, enabling that society to function effectively" (Definition, 2011). Social capital understood as networks of social connections is treated as a value in itself, a good that can bring benefits to both individuals and environmental groups, as well as entire communities. In research on social capital, unlike human capital, it does not belong to individual people, it is not an individual's resource, but is a value generated through connections between individuals (Mączyńska, 2023). Putnam (1995) believes that "...features of social organization, such as trust, norms and connections, which can increase the efficiency of society by facilitating coordinated actions, are attributed to social capital, which is productive because it enables the achievement of certain goals that could not be achieved, if it were missing". Wollcock (2001) defines social capital as norms and networks that facilitate collective action. Group formation and other forms of civic participation or collective action are at the heart of this definition. In the theory of social capital, non-profit organizations are a response to the need to associate and connect individuals in order to act together. Rupasingha et al. (2006) measure social capital using the number of associations such as civic groups, sports clubs, trade unions and political organizations at the county level to assess the ability to solve collective action problems by promoting cooperation, which is the basis of social capital. Important from the management point of view, social capital has (Miković et al., 2020):

- Structural dimension, i.e. it explains the relationships between participants;
- Relational dimension, i.e. it describes the nature of relationships developed over time;
- The cognitive dimension refers to the resources that provide shared representations, interpretations, and meaning systems among members;
- Nodal dimension, because it describes the features of individuals or communities, as well as recipients, sources of information and knowledge.

Using social capital as a source of social organization management in our study, we put forward the following hypothesis:

H3: Non-profit organizations in a given region build social capital by creating groups to undertake motivational activities.

6. Stakeholder theory

Stakeholder theory focuses on individuals and groups who can influence or are influenced by the organization (Freem et al., 2020). In this case, stakeholder theory brings about a change in the management of nonprofit organizations because members and beneficiaries are no longer the only priority stakeholders. Non-profit organizations must also respond to social needs and take into account the expectations of all interested parties (Andersson, Renz, 2021; Renz et al., 2023), so they also become accountable to the local government. Stakeholder theory emphasizes that management and managers must arbitrate between stakeholder demands in order to obtain the resources necessary for the survival of the organization. Taking into account the expectations of local governments and being responsible also towards them forces managers to compromise, as it is increasingly difficult to meet the expectations of all interested parties. Therefore, the following actions were proposed to be implemented (Plaisance, 2023):

- Developing relationships with partners (i.e. organizations with which the non-profit organization already has strong connections) and funders (including donors and local government organizations);
- Focus on members and beneficiaries because they are the target of the nonprofit organization;
- Ensuring organizational learning;
- Mobilization of volunteers.

Taking into account stakeholders in the management of the organization and implementing priorities in action will allow for better adaptation to social needs. Cooperation, mutual exchange of values, resources and ideas strengthens the identity of NGOs, which results in rationality and effectiveness of activities, resulting in the maximization of utility. Since our research focuses on local authorities, the next hypothesis is:

H4: Satisfaction with cooperation with local government of a non-profit organization is an expression of the number of members of the organization in a given region.

7. Data and methods

This study focuses on Poland. The legal basis for conducting business by a non-profit organization in the territory of the Republic of Poland is the Act on public benefit activities, the Law on associations and foundations. In 2021, there were 9.6 thousand in Poland. organization, which had 8.6 million members in its structures and employed 604.9 thousand people (GUS, 2022). Volunteering applies to only 67% of regional organizations. Among organizations operating only for the immediate neighborhood, 41% do so, and among organizations on the widest, international scale, as many as 59% (Charycka et al., 2022). Organizational revenues in 2021 amounted to PLN 37 866 753.1 thousand PLN, and 45.7% came from public funds, while 12.6% were membership fees (GUS, 2022).

One of the purposes of interest in research on the third sector is insufficient knowledge of management. Management from the point of view of non-governmental organizations is a set of mechanisms that enable the organization's activities to be adjusted to its mission contained in the statute and materially ensure the functioning of the organization. In our study, we focus on the determinants that allow an organization to survive.

8. Database

The research used statistical data conducted by the Central Statistical Office and is carried out as part of the tasks of public statistics, whose activities consist in collecting and storing data received from entities operating in Poland.

Techniques used to transmit statistical data:

- Internet (Reporting Portal, e-mail);
- Direct interview (using a paper form or the CAPI method through an interview recorded on a portable electronic device);
- Telephone interview (traditional or CATI method through a telephone interview supported by a computer program).

The database consisted of data from 2008, 2010, 2011, 2014, 2018, 2020, 2021 and 2022, and the administrative division of the territory of Poland was used for their analysis. This approach allowed for personalisation of data to meet the needs of testing the hypotheses.

9. Research methods

A correlation matrix calculated using the Statistica program was used to evaluate the data. Correlation is a mathematical tool used to determine the exact degree to which two variables are related to each other. Correlation studies determine the strength, shape and direction of such a relationship. A statistical relationship means that specific values of one variable correspond to precisely defined values of the other variable. Therefore, it is possible to calculate the values of the dependent variable Y depending on the value of the independent variable.

The strength of the relationship between variables is determined using many numerical parameters. The first is covariance. Suppose that as a result of some experiment, pairs of numbers (x,y) were obtained, where $i = 1, 2, \dots, n$. The variable presented in this way is called a two-dimensional random variable and denoted as (X,Y). We calculate the covariance for such a sample according to the formula:

$$\text{cov}(XY) = \frac{1}{n-1} \sum_{i=1}^n (x_i - \bar{x})(y_i - \bar{y})$$

where \bar{x} and \bar{y} are the means of both variables. The covariance calculated in this way based on the sample is, of course, an estimator of the population covariance. If small values of variable X correspond to small values of variable Y, and large values of X correspond to large values of Y, then the covariance takes a positive value - both products are mostly positive. A positive covariance value means that when the value of variable X increases, the values of variable Y also increase, so we are dealing with a positive correlation. If as the value of variable X increases, the values of variable Y decrease - negative correlation. When the variables are uncorrelated, then $\text{cov}(XY) = 0$. The disadvantage of covariance is that its value depends on the units of measurement of the features - therefore, the strength of the relationship cannot be assessed.

It turns out, however, that it is enough to divide the covariance by the product of the standard deviations to obtain a measure of the strength of the connection, independent of the measurement unit, with values in the range $\langle -1; 1 \rangle$. This is the Pearson linear correlation coefficient:

$$r_{xy} = \frac{\sum_{i=1}^n (x_i - \bar{x})(y_i - \bar{y})}{\sqrt{\sum_{i=1}^n (x_i - \bar{x})^2 \sum_{i=1}^n (y_i - \bar{y})^2}} = \frac{\text{cov}(XY)}{s_x s_y}$$

where \bar{x} and \bar{y} are the means of both variables, s_x or s_y are standard deviations. The sign of the r_{xy} coefficient indicates the direction of the correlation ("+" indicates a positive correlation, while "-" indicates a negative correlation), while the absolute value indicates the strength of the relationship. The coefficient is used when the relationships between the variables are linear. The significance level of the Pearson test was set at $p < 0.05$.

To test the four research hypotheses, the dependent variables are data at the voivodeship level. The correlation matrix in testing the first hypothesis did not show any relationships at the significance level of $p = 0.05$ or at the level of $p = 0.1$. According to the study, population income at the voivodeship level and the number of non-profit organizations are not related (Table 1). The remaining matrix correlations indicated significant relationships.

10. Results

10.1. Correlation matrix: Answer to hypothesis 1

The first hypothesis concerned the level of income of the local population as a determinant influencing the number of NGOs (Table 1). Based on the data analysis, it cannot be concluded that population income has an impact on the number of non-profit organizations. Over the years 2010-2022, which also take into account the crisis related to the Covid-19 pandemic, no dependencies were found at the assumed level of significance. Hence the conclusion that the theory of inequality at the local level has not been confirmed by income data. However, it should be emphasized that the examined data are positively correlated, i.e. as income increases, the number of NGOs in the region increases.

10.2. Correlation matrix: Answer to hypothesis 2

This section is based on 2021 data. The results of the correlation of organizations in individual voivodeships with sources of revenue are presented in Table 2. The theory of interdependence talks about cooperation between non-profit organizations and local government. Based on the study, it should be noted that on average 10% of organizations have income, with 65% of it coming from public funds. Organizations can count primarily on non-financial support (73%), with 63% of organizations using non-financial support from public authorities. Grants awarded through open competition were received by 33% of organizations, including 28% from local government authorities. 11% of organizations received grants without open competition. The correlation matrix shows that organizations that received support in the form of subsidies were less likely to receive public contracts (negative correlation). Financial resources from the local government flowed to third sector entities in the form of subsidies in the form of open competitions, excluding the competition, granting 1% tax and others. At the voivodeship level, subsidies were negatively correlated with the number of beneficiaries (-0.5), which is why we believe that local governments focused on quality in providing support rather than on recipients. Also noteworthy is the fact that support was more often provided to the recipient, public utility entities (1% of personal income tax). Hence the conclusion that cooperation at the local level with local government authorities favors the development of

NGOs and they are more willing to support organizations that have the statute of a public benefit organization (OPP). However, it should be considered whether all available cooperation tools are used by both parties.

10.3. Correlation matrix: Answer to hypothesis 3

The third hypothesis concerned the influence of non-governmental organizations on increasing the quality of social capital by engaging in the motivation system. The study (Table 3) established that 43% of organizations undertake motivating activities, including 7% of employees, 35% of members, and only 18% of people from outside the organization. 28% of employees, members and volunteers declare participation in training. Organizations undertake motivational activities, especially for organization members (0.913). However, members of the organization do not use non-financial support (negative correlation of 0.51). If people are employed, they are primarily targeted by support for motivational activities – both financial (0.794) and non-financial (0.767).

Based on Table 3, it should be concluded that non-governmental organizations build social capital, especially among the members and employees of these organizations.

10.4. Correlation Matrix: Response to hypothesis 4

Stakeholder theory draws attention to various groups that influence the organization directly or indirectly. The main groups are non-profit organizations operating in a given region, members and employees of these organizations, beneficiaries, and local governments. The fourth hypothesis was intended to check whether there is a correlation between the number of members of the organization and their number in given voivodeships (Table 4).

Based on the study, there was a strong correlation between the number of organizations and the number of associated members, which may indicate strong cooperation and satisfaction with the activities of local government officials for the development of the third sector. It is also worth emphasizing that the community at the local level is composed of numerous organizations, which proves the diversity of social needs, and not a unified, significant one.

11. Discussion and conclusions

The empirical results described above provide an update on the state of knowledge and thus answer the question of how cooperation between local authorities and non-profit organizations should be built. There is a discussion among researchers of the topic related to the management of organizations III as to whether these organizations should focus more on the mission written in the statute or on the economic and financial survival of the organization. These organizations conduct activities complementary to public tasks. In Poland, these activities are of a special

nature because they are often used for political purposes. In our article, we focused on four theories related to running the activities of non-governmental organizations. We did not prove the first hypothesis related to the theory of government failure. Based on it, we tried to verify income diversity as a factor that determines the size of an organization. Unfortunately, on the basis of this determinant, it was not possible to prove that the number of NGOs is the result of the mismatch of public services to heterogeneous social needs. This point requires more extensive and thorough research. The remaining hypotheses were positively verified. We managed to distinguish factors that directly affect the financial revenues of non-governmental entities. It is becoming obvious that local governments prefer non-financial forms of support, but they also direct financial support to entities, especially those that have made an effort to obtain the OPP statute. It should also be noted that local government authorities prefer subsidies as a form of support, and if they provide them, they are less likely to order public services. This relationship requires further examination whether this situation is related to the costs of financial reporting by NGOs, as these organizations often use simplified accounting facilities.

There is also discussion about the conduct of motivational activities. Most activities are carried out by members and employees of the organizations themselves. Only 28% of people declared participation in training, and these were training for members, employees and volunteers. It is worth considering whether NGOs in Poland operate only for people associated with the organization. What is also disturbing is the fact that members of the organizations themselves take part in paid motivational activities, leaving out non-financial activities. Obviously, this is a generalization, but it is also necessary to take a closer look at this phenomenon. The verifiability of the fourth hypothesis was at a high level (0.97), which proves that the number of organizations and members in voivodeships is strongly correlated. Personalization of organizations and the needs of local communities is carried out at the level of numerous NGOs. Local governments also cooperate appropriately with numerous organizations, as there is no single dominant organization, which proves the unification of social needs.

The article discusses theories related to the management of non-profit organizations in cooperation with local government. The influence of local government on the number and quality of cooperation, as well as the organization's preferences towards members and local governments, was examined. The study focused on Polish non-profit organizations using data collected and prepared by the Central Statistical Office, showing that many non-profit organizations benefit from financial support from local governments and, thanks to them, build social capital, although this applies primarily to the organization's members. Thanks to our research, it can be concluded that cooperation between organizations and local governments is successful, and the fragmentation of NGOs does not affect the quality of this cooperation.

Finally, there are a few limitations. Firstly, the database is an average of organizations at the voivodeship level. The examined management evolution is only partial and highly generalized, especially at the district level. There are no qualitative indicators to be included in future research. An important direction of research is to understand the factors determining management changes in times of crisis or war and expectations related to cooperation between organizations and local government.

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Appendix

Table 1.

Correlation matrix of income per capita and the number of registered NGOs in voivodeships in 2010-2022

variable	Correlations (income per capita and number of NGOs) The marked correlation coefficients are significant with $p < .05000$ N = 17 (Missing data were removed by accident)						
	2010	2012	2014	2016	2018	2020	2022
2010	0,1390	0,1241	0,1559	0,1259	0,1487	0,1339	0,1350
2012	0,1479	0,1337	0,1638	0,1346	0,1565	0,1398	0,1398
2014	0,1378	0,1249	0,1559	0,1282	0,1492	0,1340	0,1334
2016	0,1368	0,1226	0,1549	0,1264	0,1488	0,1334	0,1339
2018	0,1376	0,1229	0,1541	0,1264	0,1481	0,1348	0,1334
2020	0,1351	0,1205	0,1529	0,1218	0,1451	0,1285	0,1305
2022	0,1616	0,1469	0,1789	0,1460	0,1696	0,1517	0,1528

Source: Own study based on data from the Central Statistical Office (GUS).

Table 2.*Correlation matrix between forms of support for non-profit organizations in 2021*

Variable	Correlations The marked correlation coefficients are significant with $p < .05000$ N = 17 (Missing data were removed by accident)														
	Mean	Std Dev	ORGANIZATIONS WITH REVENUES	of which public funds total	public procurement	Non-market revenues	public funds	subsidies within open offer competitions	of which local government	subsidies according to number of beneficiaries	of which local government	refunds/subsidies to salaries or social security	subsidies without open offer competitions	1% of personal income tax and vindicative damages	other
ORGANIZATIONS WITH REVENUES	10,294	20,111	1,000	-0,152	-0,066	-0,049	-0,103	-0,088	-0,082	-0,026	-0,093	-0,102	-0,044	-0,073	-0,070
of which public funds total	64,900	4,268	-0,152	1,000	-0,588	0,728	0,880	0,807	0,413	0,113	0,262	0,394	0,750	0,405	0,214
public procurement	9,512	25,827	-0,066	-0,588	1,000	-0,434	-0,490	-0,481	-0,397	0,151	-0,085	-0,390	-0,765	-0,204	-0,092
Non-market revenues	73,112	15,593	-0,049	0,728	-0,434	1,000	0,962	0,884	0,357	0,261	0,393	0,417	0,484	0,564	0,260
public funds	63,171	8,777	-0,103	0,880	-0,490	0,962	1,000	0,912	0,383	0,250	0,404	0,450	0,602	0,527	0,242
subsidies within open offer competitions	34,553	6,702	-0,088	0,807	-0,481	0,884	0,912	1,000	0,653	-0,106	0,164	0,327	0,605	0,649	0,408
of which local government	28,765	3,800	-0,082	0,413	-0,397	0,357	0,383	0,653	1,000	-0,505	-0,146	0,114	0,492	0,585	0,545
subsidies according to number of beneficiaries	16,994	3,048	-0,026	0,113	0,151	0,261	0,250	-0,106	-0,505	1,000	0,730	0,398	-0,127	-0,349	-0,502
of which local government	12,076	2,208	-0,093	0,262	-0,085	0,393	0,404	0,164	-0,146	0,730	1,000	0,258	0,101	0,046	-0,092
refunds/subsidies to salaries or social security contributions of employees	8,676	1,445	-0,102	0,394	-0,390	0,417	0,450	0,327	0,114	0,398	0,258	1,000	0,272	-0,111	-0,295
subsidies without open offer competitions	11,371	2,395	-0,044	0,750	-0,765	0,484	0,602	0,605	0,492	-0,127	0,101	0,272	1,000	0,244	0,122
1% of personal income tax and vindicative damages	10,771	3,120	-0,073	0,405	-0,204	0,564	0,527	0,649	0,585	-0,349	0,046	-0,111	0,244	1,000	0,941
other	10,865	2,618	-0,070	0,214	-0,092	0,260	0,242	0,408	0,545	-0,502	-0,092	-0,295	0,122	0,941	1,000

Source: Own study based on data from the Central Statistical Office (GUS).

Table 3.

Correlation matrix of non-profit organizations in the form of improving qualifications

Variable	Correlations The marked correlation coefficients are significant with $p < .05000$ N = 17 (Missing data were removed by accident)								
	Mean (%)	Std Dev	Organizations, which actively motivated to activities:	paid employees of the organization	financial remuneration	non-financial remuneration	members of the organization	persons from outside the organization	Organizations, which declare participation of members, employees and volunteers in training courses
Organizations, which actively motivated to activities:	43,394	2,741	1,000	-0,289	-0,006	-0,430	0,913	0,307	0,228
paid employees of the organization	7,082	1,021	-0,289	1,000	0,794	0,767	-0,464	-0,110	0,221
financial remuneration	4,788	0,801	-0,006	0,794	1,000	0,243	-0,216	-0,082	0,326
non-financial remuneration	3,300	0,680	-0,430	0,767	0,243	1,000	-0,510	-0,053	0,110
members of the organization	34,735	3,864	0,913	-0,464	-0,216	-0,510	1,000	0,051	0,183
persons from outside the organization	18,241	2,496	0,307	-0,110	-0,082	-0,053	0,051	1,000	-0,188
Organizations, which declare participation of members, employees and volunteers in training courses	28,559	2,042	0,228	0,221	0,326	0,110	0,183	-0,188	1,000

Source: Own study based on data from the Central Statistical Office (GUS).

Table 4.*Correlation matrix: number of NGOs and number of organization members*

Variable	Correlations The marked correlation coefficients are significant with $p < .05000$ N = 17 (Missing data were removed by accident)			
	Mean	Std Dev	Grand total (tys.)	associated persons (mln)
Grand total (in thous.)	11,38824	22,25028	1,000000	0,971956
associated persons (in mln)	0,96471	1,98555	0,971956	1,000000

Source: Own study based on data from the Central Statistical Office (GUS).