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## MODERN CLASSIFICATION OF NON-PROFIT ORGANIZATIONS

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**Annotation.** The views of different authors on the classification of non-profit organizations are presented. The experience is summarized; a modern classification of non-profit organizations with the addition of completely new classification features is proposed. Classification of non-profit organizations according to various criteria allows for a deeper disclosure of the content, purpose and role, identifying priorities for the government, business community, and citizens to support and improve the effectiveness of non-profit organizations, and find solutions to the problems of stabilization and sustainable development of the community as a whole. The concept of the unselfishness of the activities of non-profit organizations has been clarified; theoretically, those organizations that are non-profit in form, but in essence pursue some personal gain, are excluded from the composition of non-profit organizations.

**Keywords:** non-profit organization, classification feature, classification.

## СОВРЕМЕННАЯ КЛАССИФИКАЦИЯ НЕКОММЕРЧЕСКИХ ОРГАНИЗАЦИЙ

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**Аннотация.** Представлены взгляды различных авторов на классификацию некоммерческих организаций. Обобщен опыт, предложена современная классификация некоммерческих организаций с добавлением совершенно новых классификационных признаков. Классификация некоммерческих организаций по различным критериям позволяет глубже раскрыть содержание, цель и роль, определить приоритеты деятельности правительства, бизнес-сообщества, граждан по поддержке и повышению эффективности деятельности некоммерческих организаций, а также найти пути решения проблем стабилизации и устойчивого развития сообщества в целом. Уточнено понятие бескорыстия деятельности некоммерческих организаций; теоретически те

организации, которые по форме являются некоммерческими, но по сути преследуют какую-то личную выгоду, исключаются из состава некоммерческих организаций.

**Ключевые слова:** некоммерческая организация, классификационный признак, классификация.

In his classification of non-profit organizations, I. V. Turinin notes the dual nature of their classification by purpose of activity. In the classification there is no mention of the main purpose of the activities of non-profit organizations. In accordance with the Federal Law "On Non-Profit Organizations", a non-profit organization is an organization that does not have to extract profit as the main goal of its activity and does not distribute the gained profit among the participants. I. V. Turinin does not disclose the classification of non-profit organizations by type and by form.

According to L. R. Larina, applying this classification of non-profit organizations in society, one can see a sharp difference in the structure of sources of financing of a non-profit organization depending on the functional purpose of the organization. For example, the main financial resources of non-profit organizations working in the field of raising the culture of citizens are budget allocations and own funds. And for non-profit organizations engaged in charitable and humanitarian aid, the main source are targeted funds.

In addition, the author considers it necessary to legally define the following organizational and legal forms of non-profit organizations: political parties, public associations, state-owned companies and corporations, associations of peasant (farmer) farms, economic development associations, horticultural, gardening, dacha and other partnerships, councils of municipalities homeowners associations, religious organizations and associations, notarial chambers, state, municipal, private institutions eniya, charitable and other funds, socially-oriented non-profit partnership.

V. I. Pilipenko proposes a classification of non-profit organizations, which includes the following classification criteria: organizational and legal form, economic way of uniting founders, types of economic activity, purpose of activity, sources of financing, economic nature of activity.

In our opinion, V. I. Pilipenko incorrectly formulates some types of non-profit organizations. We believe that non-profit organizations should conduct business and receive income only to achieve the statutory goal. In non-profit organizations should be present in a greater degree not the economic, but the social nature of the activity, which is not reflected in the Pilipenko classification.

In the article by E. V. Shaklein, considerable attention is paid to the classifications of non-profit organizations for various reasons conducted by various researchers. Classification E. V. Shakleina built mainly on the basis of legal status. The types of non-profit organizations that are regulated by the Civil Code of the Russian Federation, the Federal Law "On Non-Profit Organizations" are disclosed.

In our opinion, N. N. IbrisoV does not reflect the specific, distinguishing features of non-profit organizations. We believe that non-profit organizations of mutual benefit can not be "truly" non-profit,

as they exist only to meet personal needs, and therefore pursue a certain self-interest. Also, in our opinion, the objectives of activities and activities are confused.

It would be advisable to replace the classification attribute by activity objectives with the characteristic by activity type.

The classification of non-profit organizations, proposed by M. V. Knyazeva, is quite extensive, characterizes non-profit organizations from different angles. The author offers the following features: target audience; control method; type of ownership; sources and forms of financing; scale of activity, etc.

All authors offering different classifications of non-profit organizations were summarized by us. Identified common and differing classification features.

Thus, we can conclude that in the considered classifications we did not find many aspects (features) according to which it is advisable to classify non-profit organizations. In this regard, it would be important to summarize the experience gained from the studied authors, and add to the classification of their own author classification features.

Thus, as a result of the formation of our classification of non-profit organizations, we took the classification of such authors as V.I. Pilipenko, N.V. Semenova.

For another group of non-profit organizations that are non-profit only formally (that is, in their charters or declarations stating general social goals and non-profit activities, but “having in mind” to achieve profit or vested interest “disguised” in disinterested declarations), definition of them as non-profit mercenary organizations.

The prevailing “generally accepted” definition of a non-profit organization as a “socially oriented structure with no profit objective” is not entirely correct, since theoretically, political parties and trade unions theoretically fall into this definition: in their charters everywhere are social goals and all of them “non-profitable”; but they realize “narrow political” or “narrowly professional” goals in the interests of the benefits of their members and therefore cannot be defined as “purely socially social”.

That is, to put it more specifically, today, the term “non-profit organizations” theoretically understands two oppositional “entities”: “truly (truly) non-profit,” disinterested activity for society; “Unprofitably non-commercial”, self-serving, self-seeking, but “disguised” under disinterested.

In economic terms, in the real socio-economic component of the non-profit organizations sector, we have two economies in parallel: 1) “self-serving non-profit” and 2) “fundamentally non-profit”. But these economies are “pure”, that is, separately in space and in time, exist only theoretically. In practice, they, as a rule, function simultaneously and together, and the same funds received by non-profit organizations as sponsors and used in the interests of the sponsor (that is, self-serving) have some “purely social effect” in its different aspects: the possibility for non-profit

organizations to “stay afloat” until the next “purely statutory stage” and financing; as a chance to present yourself as a bona fide partner in this market and increase the chances of financing; as another similar result.

A real (non-profit) non-profit organization is an organization that has the essence (real purpose) of resolving contradictions and alleviating social tensions (harmonizing relations) in the area of observance / non-compliance (normalization) of basic human rights (primarily in the areas of power, property and personality), not having a profit as the main goal of its activities and not distributing the profits among the participants.

At the same time, in practice such an organization can allow for the distribution of profits among the participants (if it gives them the opportunity to more effectively use these funds to achieve statutory goals), as well as participate in a mercenary project (for example, sponsorship), if such participation gives it an opportunity to increase the socio-economic effect exceeding the social harm caused by the self-interest of such a project.

Thus, the clarification on the unselfishness of the activities of non-profit organizations emphasizes their essence and theoretically removes from their composition those organizations that are non-profit in form, but essentially pursue some personal gain (raising prestige, attracting voters or customers, etc.).

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