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DIRECTIONS FOR INCREASING THE ACTIVITY OF NON-PROFIT ORGANIZATIONS

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Abstract. This article analyzes the issues of managing non-governmental non-profit organizations, increasing their importance in society, and offers suggestions.

Keywords: non-governmental non-profit organizations, management, state subsidy, grant, social order, profit, commerce, social partnership.

While the main goal of commercial organizations is to generate income and advance the interests of the organization, organizations that serve society, that is, NGOs, on the contrary, promote the interests of society, helping many people to solve vital tasks on the socio-economic front.

In the new edition adopted by Universal vote in the referendum of the Republic of Uzbekistan held on April 30 of this year, the Constitution of the Republic of Uzbekistan gave a definition in the chapter of civil society institutions for NGOs. It states that NGOs are considered an institution of civil society and form the basis of civil society.

Article 2 of the non-profit organization of the Republic of Uzbekistan defines a non - profit organization (NGO) as a self-governing organization established by individuals and (or) legal entities on a voluntary basis that does not make income (profit) the main purpose of its activities and does not distribute income (profit) among its participants (members).

The purpose of NGO activities is not to generate income, but it must cover the management costs associated with ensuring the activities of these organizations. The proceeds of the NGO are contained in Article 29 of the law, according to which admission and membership fees, if provided for by the charter, disposable and regular receipts from founders, participants (members), voluntary property contributions and donations, income from entrepreneurial activity, used only for charter purposes (profit), as well as other receipts that are not prohibited in the legislation can be sources.

There are no restrictions in the legislation that NGOs cannot engage in commerce. An NGO can engage in entrepreneurial activity, like business entities, but income from commerce is spent on solving issues related to its activities, achieving the goals of the organization. And the difference between NGOs in commercial activities from business entities is manifested in the fact that these revenues are not distributed among the founders of the organization, the funds left after the liquidation of the organization are also used for the purposes of the organization or for charitable purposes, and the profits received are not allowed to be used for other purposes.

In relation to non-profit legal entities, the Civil Code defines the phrase "not intended for profit". This determines whether a non-profit organization may benefit from entrepreneurship. Only the main purpose of non-profit legal entities (with the exception of auxiliary or other purposes) will not be to profit. Non-commercial organizations can also engage in entrepreneurial activity within the framework corresponding to the goals set out in their charter.

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According to the law of the Republic of Uzbekistan "on guarantees of the activities of non-profit organizations "and" on social partnership", it is indicated that the state can support the activities of NGOs in the form of state subsidies, grants and social orders.

According to these laws, state subsidies are financial or other material support provided at the expense of the state budget of the Republic of Uzbekistan, state target funds and not related to specific projects in order to support NGOs and other institutions of civil society carrying out activities of social and social importance.

The difference between a state grant and a social order from a state subsidy is seen in the calculation of funds and material resources that are given to NGOs and other institutions of civil society on a competitive basis for the implementation of projects aimed at achieving socially useful goals.

The state social order, on the other hand, is distinguished from the state grant by the fact that it consists of a state assignment aimed at carrying out work or conducting events through the conclusion of a contract between a state body and an NGO.

The goals of NGOs are significant in that they are aimed at solving problems in society together with the state, highlighting problems that are overlooked by the state, making more effective proposals in solving social issues, as well as controlling the activities of state bodies.

From the above, the following tasks further elevate the importance of NGOs in society:

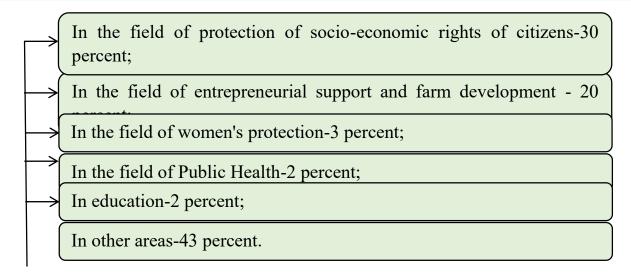
- combines the needs and interests of state bodies;
- improves them by making changes and additions to the various regulatory legal acts and legislative design in the public domain;
- actively participates and develops in the processes of Environmental Protection, education reform and other social sphere;
 - carries out public control;
- ensures the diversity of thoughts in society and encourages citizens to participate in the life of society;
 - protects consumers in relationships with commercial entities;
- -the mutual enrichment and interaction of cultures, friendship between peoples, strengthening cooperation, promoting diversity in societies where different ethnic nations exist and other tasks.

The state relies on NGOs in the full implementation of its functions and functions, determines the directions of development of society, helps those in need of social protection, enters into dialogue with the people. Each individual can defend their rights and interests with the help of NGOs, express their democratic views, pursue their interests and provide assistance to other citizens.

While the formation and increased activity of civil society will depend on the support of NGOs, their number is also growing year by year as their fields of activity expand. For example, in 1991 there were about 100 in the country, and in 2016 there were 5,100, while to date the number has exceeded 9.5 thousand.

As of January 1, 2023, NGOs are operating in different areas of socio-economic, cultural and educational spheres. Including,

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Picture 1. Today, the activities of NGOs in various fields in the country

While Uzbekistan aims to build a legal democratic state and a strong civil society, significant work has been carried out on strengthening social partnership between NGOs and other institutions of civil society and state bodies, their support, implementation of public control, improvement of legislation in the field.

For example, in the last five years, 278 billion soums were allocated from the state budget in order to support more than 1,799 projects and programs of NGOs and other civil society institutions.

At the same time, various benefits are provided in the legislation for NGOs, in cases where the organization is not engaged in commercial activities, targeted receipts that come to carry out the supply and charter activities of its NGOs are not taxed in the prescribed manner.

NGOs are exempted from paying the state duty when they appeal to the court against illegal decisions of state bodies that violate their rights and legitimate interests, the actions (inaction) of their officials.

Solutions to the issues of about 700 NGOs without a building were found in the center of the regions so that "houses of non-profit organizations" could be organized and effectively run their activities. Thanks to this, their socially useful activities provided an opportunity for a revival.

President Of The Republic Of Uzbekistan Sh.Mirziyoyev did not fail to note that" today, in the implementation of the strategy for the development of our country and the establishment of a new Uzbekistan, the process of strengthening the support of civil society institutions, NGOs is in full swing, and in this regard, the comprehensive support of the activities of NGOs and civil society institutions is one of the priorities in A number of legislative documents on state support for zero NGOs have been adopted.

Bringing the industry to a new level, increasing the activity of NGOs, improving their management system, further developing a free civil society in our country, protecting human rights and legitimate interests, democratic values, increasing the political culture and legal consciousness of the population, strengthening social partnership relations between state bodies and NGOs and cooperation in solving pressing issues, in order to increase the initiative and activity of non-profit organizations in the reforms carried out in all areas of the Republic, the president of the Republic of Uzbekistan decree No. 6181 of March 4, 2021 "on approval of the concept of civil society development in 2021-2025"has been approved.

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In this decree, target indicators for the development of civil society were established in 2021 - 2025.

According to it, by increasing the number of citizens belonging to NGOs from 50,000 year to year by 2025, the membership is 21 million. indicators are set to increase the number of citizens working in the sector of non-profit organizations to 42 thousand people by increasing the number from 5 thousand people per year.

According to it, by increasing the number of citizens belonging to NGOs from 50,000 year to year by 2025, the membership is 21 million. indicators are set to increase the number of citizens working in the sector of non-profit organizations to 42 thousand people by increasing the number from 5 thousand people per year.

In 750 NGOs, where the management system is not sufficiently established, it is established to retrain their leaders in the direction of social management and organize courses to improve their skills.

We consider it advisable to carry out the following work in the directions of increasing the activity of NGOs:

- Development of the necessary conditions for the active participation of NGOs in the management of the state and society, a clear mechanism for ensuring their free functioning;
- -Wide involvement of NGOs in the activities of social partnership and public control, establishing a system aimed at improving organizational and economic foundations in this direction;
- Organization of open conversations with the aim of strengthening cooperation between state governing bodies and NGOs, increasing the role of subjects of social partnership in the issuance of a state social order;
- The establishment of a training educational center under the National Association of NGOs of Uzbekistan, which can explain the state registration of NGOs, forms of state support and procedures for the use of funds allocated, and further improvement of the activities of NGOs;
- Increase the activity of NGOs in the processes by communicating the transparency of the provision of financial support provided by the state to NGOs, the openness of information about the allocated funds with the involvement of the media;
- To identify NGOs with active social activities in the Republic in the cross section of Regions and establish a system of their reward.

In conclusion, the important task of NGOs is to develop the social sphere, strengthen cooperation with state bodies in solving social problems, increase the activity and initiative of NGOs in the reforms being carried out, protect democratic values and legitimate interests of citizens, increase socio-political activity of the population, raise the legal consciousness and culture of citizens, and, if necessary, control over the implementation of.

Therefore, the state support of NGOs, the creation of conditions for their development, remains one of the main tasks set before public policy.

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