

SECTOR NON-PROFIT ORGANIZATIONS IN THE MANAGEMENT OF SOCIO-ECONOMIC SYSTEMS

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ABSTRACT

The aim of this work is that the most important actors of market relations in modern Russia are non-profit organizations, the basis for the so-called "third non-profit sector" of the country. Of particular importance to the activities of non-profit organizations cannot be overemphasized, because they are its activity replaces the passivity of the state and municipal structures that would have to carry out social programs. Social movement appears where the state has no resources to solve the real societal challenges and problems and the business is just not profitable.

Like any organization, NGO needs funds to implement its activities. Often the main source of funds is grants, donations, but to count on this help continuously. The law allows NCOs to conduct entrepreneurial activities on the condition of expenditure of profits for statutory purposes. However, marketing, nonprofits are often not ready to compete with commercial organizations. This explains the relevance of the chosen topic in the modern economic realities.

The subject of research is a commercial organization - the legal entity pursuing as the main goal of its activities deriving of profit. Such organizations may be created in the form of economic societies and partnerships, production cooperatives, state and municipal unitary enterprises.

The result is that non-profit organizations this organization, created for the implementation of socially useful activities, through their institutions, natural persons or legal entities (both commercial and non-commercial), to achieve cultural, social, educational, scientific, charitable, managerial purposes, in order to implement fire and other safety of citizens, development of physical culture and sports, meet spiritual and other nonmaterial needs of citizens, legal aid, settlement of disputes and conflicts, protection of rights and legitimate interests of citizens and organizations.

The purpose of the establishment may differ from the above stated; the main requirement is the focus of the organization on the achievement of public goods. The establishment of non-profit organizations seems to be very promising, given the possibility of almost unlimited use of the profit received from such activities to the statutory purpose, to the same conditions of taxation of nonprofit organizations, even engaged in economic activity, is much more favorable than the order of payment of taxes prescribed for all types of commercial legal entities.

Keywords: Non-Profit Organization, Legal Entity, Distribution of Profits, Establishment of the Organization, Economics Environment, Entrepreneurial Activity.

INTRODUCTION

Federal law No. 7-FZ "On noncommercial organizations" gives a clear definition of "nonprofit organization", it refers to the organization not having profit as the main purpose of its activity and not distributing received profit between participants.

Non-profit organizations can be created for achieving social, charitable, cultural, educational, scientific and managerial purposes, in order to protect the health of citizens, development of physical culture and sports, meet spiritual and other nonmaterial needs of citizens, protection of rights and legal interests of citizens and organizations, resolution of disputes and conflicts, rendering legal assistance, as well as for other purposes aimed at achieving public goods.

A nonprofit organization is a legal entity and therefore has all the common features of any legal entity, namely: organizational unity of the special legal capacity, property isolation and independent financial liability. The last three characteristic enshrined in article 48 of the civil code, where the concept of a legal entity.

A legal entity must be registered in the unified state register of legal entities in one of the legal forms.

From 1 September 2014 the legal entity being non-profit organizations are created in the following forms:

- Consumer cooperatives, which include including housing, housing construction and garage cooperatives, horticultural, gardening and dacha consumer cooperatives, mutual insurance companies, credit cooperatives, funds, rentals, agricultural consumer cooperatives.
- Public organizations, which are including political parties and established as legal entities, trade unions (trade Union organization), public Amateur art associations, territorial public self-government; social movements.
- Associations (unions), which include including the non-commercial partnership self-regulating organization, Association of employers, associations of trade unions, cooperatives and public organizations, chambers of Commerce, the notary chamber.
- Associations of property owners, which include including householders society.
- Of the Cossack societies brought in the state register of Cossack communities in the Russian Federation.
- Communities of indigenous numerically small peoples of the Russian Federation.
- Funds, which include including public and charitable funds.
- Institutions, which include government agencies (including state academies of Sciences), municipal companies and private (including public) institutions.
- Autonomous non-commercial organizations.
- Religious organizations.
- Public law companies.
- The law of the chambers.
- Bar associations (legal entities).
- Public corporations.

Non-profit organization (with the exception of consumer cooperatives, partnerships of property owners, state and municipal institutions) is considered as a legal entity, having the state

registration the General registration of legal entities in the Federal tax service. The decision on registration is taken by the Ministry of justice of Russia (its territorial bodies). In the case of a decision on registration documents of a non-profit organization are directed to bodies of the Federal tax service for making entry in the register. After making the recording, the documents are sent back to the body that made the decision on registration, for the issuance to the applicant.

The decision on the state registration of nonprofit organizations shall be made within 14 working days; public associations and religious organizations – 30 days (for religious organizations period may be extended for 6 months at the theological expertise); political party 21 days; the state registration in connection with the liquidation of – 3 days.

The procedure provides that the constituent documents of nonprofit organizations shall be submitted in three original copies, except for documents presented in electronic form.

So for example, for state registration of non-profit organizations are presented:

- The statement, signed by an authorized person with indication of his surname, name, patronymic, place of residence and telephone number (form P11001).
- Constituent documents of a nonprofit organization.

Here the authors would like to focus on the basis of special competence, i.e. the ability to have civil rights corresponding to the purposes of activity provided in the founding documents of noncommercial organizations and to incur associated with this activity responsibilities.

The most important constituent document of any legal person is the Charter it needs to contain information about the name of the legal entity, its legal form, its location, procedure of management of activity of the legal entity, as well as other information stipulated by law for legal entities relevant organizational and legal form and type.

Requirements to the contents of the Charter of the nonprofit organization: name of non-commercial organizations, containing an indication of the nature of its activities and the legal form, the location of nonprofit organizations, management activities, the object and purpose of the activities, data on branches and representative offices, the rights and obligations of members, conditions and procedure of admission to members of non-profit organizations and out of it (if the nonprofit organization has membership), sources of formation of property of nonprofit organizations the procedure for amending the constituent documents of a nonprofit organization, the procedure of using of property in case of liquidation of a non-profit organization and other provisions stipulated by this Federal law and other Federal laws.

Additional requirements to the content of the Charter of non-profit organizations may be established by special laws. For example, in the Charter of the educational organization should include: the type of the educational organization; the founder or founders of an educational organization; the types of educational programs indicating the level of education and (or) orientation; structure and competence of bodies of management of the educational organization, procedure of their formation and terms of powers, including the General meeting (conference) of employees of educational organizations (in professional educational organizations and educational organizations of higher education the General meeting (conference) of employees and students educational organization), pedagogical Council (in the educational organization of the higher education academic Board); the procedure for approving the regulations on branch and representative office; the procedure for the adoption of local normative acts containing norms, regulating relations in education; the participation of students in educational organization;

participation of the parents (legal representatives) of minors enrolled in the management of the organization, carrying out educational activities; the participation of teachers in management of the educational organization, including the collegial bodies of management; the rights, duties and responsibility of engineering-technical, administrative-economic, industrial, educational support, medical and other personnel support functions.

- The decision on creation of non-profit organization and on approval of its constituent documents specifying the composition of the elected (appointed) bodies.
- The decision on the establishment by enterprises accepted by the founders, which can be both individuals and legal entities (if other requirements are not established by a special law).

The number of founders of a nonprofit organization is not limited in General, but for certain types of organizations are subject to other rules (so, a private institution may be established only by one person). Non-profit organization may be created by one person, except in cases provided for by law. Also, the law establishes restrictions for persons who are not entitled to be a founder of a nonprofit organization.

Information about the founders of the nonprofit organization shall be submitted to the authorized body once for the state registration of the nonprofit organization when it is created and subsequently cannot be changed. After creating a non-profit organization its founders acquire the status of members, members, owners. Admission of a particular person in a non-profit organization and exceptions to it are settled in accordance with the provisions of its constituent documents and decisions of the governing bodies. Thus, in the certificate of incorporation will always be given information about the persons that made the decision on creation of the organization, regardless of their future relations with the organizations (including in case of termination of membership/participation).

LITERATURE REVIEW

The introduction of special standing for NGOs is the solution to several problems. First, the objective of NGOs should be implementation specific public benefit activities. The rule of law in this case contributes to the fact that NGOs do implement these goals, what's going on through the activities and spending of property (Henttonen et al., 2016). Given the social significance that should determine the activity of noncommercial organizations, the legislator provides them with tax benefits. To prevent the use of these benefits for other purposes, the legislator restricts the activities of NGOs with special legal capacity (Chen et al., 2017).

Thus, incoming property, including the use of tax shall be spent for specific purposes and through specific activities (Vontea & Stancu, 2017). Second, the founders of NPOs must be sure their organization will implement the purposes for which it was established, which also contributes to the introduction of special standing. Third, focus on specific objectives improves the efficiency of NGO activities. Otherwise, the related activities can substantially interfere with the achievement of the major socially beneficial purposes or even contradict those (Holmberg & Hellsten, 2016).

Speaking of business, we will adhere to the position that entrepreneurial activity of an NCO is not an inevitable necessity and only one of the instruments improving the economic sustainability of the NGOs for the effective implementation of its mission and assistance to the

target group (Bonomi et al., 2017). This tool becomes relevant now, when the usual and familiar sources of raising funds are modified or disappear. Go to foreign grant funds, private donations, unfortunately, are not commonplace for Russian companies and government grants do not all fit, as they have certain criteria and constraints (Barzanti et al., 2017). To ensure the implementation of the organization's mission and enhance the financial sustainability of NGOs can use the tool and implement the types of business activities permitted to them by law. For some organizations PD can be a leading source of income and this will be their model of economic sustainability, for others a combination of income from PEPS, NGOs and third-party financing (e.g. private donations or grants) will be a "working" model of economic sustainability (Karakaya & Karakaya, 2017).

And will probably remain organizations in which business is not suitable or not needed for some reason (Göttlichová, 2017). If the entrepreneurial activities of NGOs will be the main, it will be a direct violation of the law. Consequences of violations of the law may be, the order of the Supervisory authority; for associations the suspension of activities, liquidation (Domingues & Machado, 2017).

MATERIALS AND METHODS

We define the difference of entrepreneurial activity from the main income-generating activities. In law there is no rule requiring NGOs to engage in only free, have no income (Anselmi et al., 2017). NGOs of different legal forms as the main activities carry out paid activity, for example, theatres, fee-paying schools and sports clubs (sections) (Bianco et al., 2016).

Charitable activity does not have to be free (gratuitous), but may be applicable on preferential terms (article 1 of the Federal law "On charitable activities and charitable organizations") (Zhu et al., 2016).

Favorable conditions are the provision of services, works and sales of goods at prices below the market average in your area. Learn about average prices, by conducting an independent marketing (to maintain the study documents NCOs) or by contacting the state statistical bodies.

The difference of entrepreneurial activity on income arising in the course of economic activity (Meek et al., 2016).

It should be noted that in the course of economic activities of non-profit organizations may be revenues not related to business activities. For example, funds placed in the Bank can be accrued interest or non-profit organization may earn income from the sale of unused property (Wechtler et al., 2017).

The legislator does not explain how entrepreneurial activities should be consistent with the purposes of the NCO. However, the legal practice and Executive, Supervisory and judicial authorities interpret this provision as follows: entrepreneurial activities of NCOs should not only bring profit to the organization, but at its core to meet its statutory purposes.

RESULTS AND DISCUSSION

Like all legal entities, non-profit organizations are divided into corporate and unitary. To corporate non-profit organizations include consumer cooperatives, public organizations, public

movements, associations (unions), associations of property owners, the Cossack societies brought in the state register of Cossack communities in the Russian Federation, communities of indigenous small peoples of the Russian Federation, the chamber of advocates, advocates' associations that are legal entities.

To a unitary non-profit organization include foundations, institutions, Autonomous nonprofit organizations, religious organizations, public-law Company. One of the oldest known GK organizational and legal forms of nonprofit organizations is consumer cooperative. Consumer co-operative according to the civil code recognized membership-based voluntary Association of citizens or citizens and legal persons in order to meet their material and other needs by combining its members of property shares.

The legal status of consumer cooperatives is determined by GK and the law on the consumer cooperatives, the number of which now clearly exceeds the real needs of legal regulation.

Another form of corporate non-profit organizations are public organizations that are recognized as voluntary associations of citizens, in accordance with the law United by their common interests for satisfying their spiritual or other intangible needs, to represent and protect common interests and achieving any other lawful purposes. The number of founders of public associations shall not be less than three.

The property of public organizations is its property; the participants do not retain in respect of the property any property rights. The main duty of the parties is the payment of membership fees stipulated in the Charter. He also assumes additional duties that are common to all corporations (paragraph 4 of article 65.2 of the civil code). The members of the organization possess all the rights inherent in the participants of corporate associations (clause 1 of article 65.2 of the civil code) and shall be entitled on an equal basis with other participants to freely use the services provided by a public organization. At any time a member of the public organization may withdraw from it at discretion. Membership in public organizations inalienable. The exercise of membership rights cannot be transferred by participants to other persons.

Public organizations include political parties, established as legal entities, trade unions (trade Union organization), public Amateur art associations and territorial public self-administration authorities.

Social movements, which was formerly a variety of public organizations, was recently allocated in GK in an independent legal form non-profit corporate entities, although essentially they are not such.

According to the article 123.7-1 GK social movement is composed of members of the public Association, pursuing social, political and other socially useful purposes, supported by participants of the public movement. The provisions of the CC on non-profit organizations applied to social movements only in so far as otherwise provided by Federal law of 19 may 1995 N 82-FZ "On public associations".

Associations and unions are associations of legal entities and (or) citizens and are therefore corporate entities. Unlike the previous version of the civil code, currently the Code does not impose any restrictions on participation in the establishment of associations of citizens, as well as creation of mixed associations consisting of legal entities of a certain type (commercial or non-commercial), but also from citizens. Thus, at present, not only can the union's commercial or non-commercial organizations, but also "mixed" unions, which include both commercial and non-profit organizations and citizens. It is also possible the creation of associations composed exclusively of citizens or only from legal entities. Previously, article 121

of the civil "unions of legal entities (associations and unions)" such opportunities are not provided.

According to the article 123.8 GK Association (the Union) recognizes the Association of legal entities and (or) citizens, based on voluntary or in the cases prescribed by law on mandatory membership and is established to represent and protect common, including professional interests, to achieve socially useful goals, as well as any other lawful and non-commercial purposes.

In the legal form of an Association (Union) are, in particular, associations of persons, having the purpose of coordinating their entrepreneurial activity, representation and protection of common property interests, a professional Association of citizens, not related to their participation in labor relations (Association of valuers, notaries and persons of creative professions and others), self-regulatory organizations and their associations.

To associations (unions) are including non-profit partnerships, associations of employers, associations of trade unions, cooperatives and public organizations, chambers of Commerce, chamber of notaries.

The legal status of associations (unions) was largely similar to the legal status of public organizations. I suppose that after the CC related non-profit partnership to a variety of associations (unions), from 1 September 2014 the legal status of non-profit partnerships may be governed by the Law on non-profit organizations only to the extent not contrary to the provisions of the civil code on associations (unions). In accordance with the Law on non-commercial organizations non-commercial partnership – a membership-based non-profit organization established by citizens and (or) legal entities to assist its members in realization of activity directed on achievement of socially useful purposes. Property is the property of the partnership. Partnership members are entitled to:

- Participate in the management of Affairs.
- Obtain information about the activities.
- Withdraw from the partnership.
- At the exit from the partnership to receive a portion of the property or the value property to the value of the property transferred to the partnership by its members, excluding membership fees, in the manner prescribed by the constituent documents.
- To receive upon liquidation the property of the partnership within the value of the property transferred by members in the property of the partnership.
- Excluded member of the partnership may also receive part of the property.
- Completely new kind of corporate non-profit organizations are associations of proprietors of real estate, which include including householders society.
- Association of property owners under the civil code is a voluntary Association of owners of immovable property (premises in the building, including apartment building or several buildings, dwelling houses, country houses, horticultural, gardening or dacha land plots, etc.), created for the joint ownership, use and as prescribed by law, limits the disposition of property (things), by virtue of the law under their common ownership or common use, as well as to achieve other purposes provided by law (Cornforth, 2016).

Some types of owners of real estate are regulated by special laws. In particular, specifically governs the activities of homeowners ' associations that mediate relations between owners of premises about the governance of common property in apartment buildings. Earlier,

the Association of owners of housing created and operated in accordance with the Federal law from June, 15th, 1996 No. 72-FZ "About partnerships of owners of housing". With the introduction of a new LCD, this Act is repealed on March 1, 2005 currently, the activities of homeowners' associations is governed by title VI of the LCD.

Another type of non-profit corporate organization that appeared in the Ledger, are of the Cossack societies brought in the state register of Cossack communities in the Russian Federation. This form is not new; it was previously envisaged by article 6.2 of the Law on non-profit organizations. The activity of the Cossack societies are regulated by the Federal law of December 5, 2005 No. 154-FZ "On state service of Russian Cossacks".

Cossack societies in accordance with article 123.15 GK are recognized included into the state register of the Cossack societies in the Russian Federation, associations of citizens created to preserve the traditional way of life, managing and culture of the Russian Cossacks, as well as for other purposes envisaged by the Federal law "On state service of Russian Cossacks" who voluntarily accepted in the manner prescribed by law, the obligation to perform public or other service.

According to the Law on non-commercial organizations of the Cossack societies are forms of self-organization of citizens of the Russian Federation who have United on the basis of common interests for the purposes of revival of the Russian Cossacks, protection of its rights, preservation of traditional way of life, managing and culture of the Russian Cossacks. The Cossack societies are created in the form of a hamlet, village, city, district (Yurt), circuit (division) and army Cossack communities, whose members in the prescribed manner are committed to keeping the public or another service (Knutsen, 2016).

Communities of the indigenous minorities of the Russian Federation is recognized a voluntary Association of individuals belonging to small indigenous peoples of the Russian Federation and United by kinship and (or) territorial-neighbor basis in order to protect native habitat, preservation and development of traditional lifestyle, managing, crafts and culture (article 123.16 ha). When you exit the community or its liquidation, members are entitled to receive part of its property or compensation for such parts in the manner prescribed by law.

The chamber of lawyers and legal practices, which are legal entities, a new independent legal form non-profit corporate organization, separate from associations (unions).

Law entities with legal personality that, in accordance with article 123.16-2 GK recognized non-profit organization created in accordance with the law on advocacy and the bar in the implementation of legal advocacy. The legal practices that are legal entities, created in the form of the Collegium of advocates, the law office or legal advice. Features of creation, legal status and activities of bar associations, being legal entities determined by the law on advocacy and the bar.

Fund for GK (V. 123.17) is a unitary non-commercial organization not having membership, founded by citizens and (or) legal entities based on voluntary property contributions and pursuing charitable, cultural, educational or other social useful purposes.

The main feature of the Fund is that its shareholders are not legally having any rights in or to the property or the management of such entity. It is expected that after its creation, the founders of the Fund "eliminated" by this organization and deposited into the Fund property operates independently in socially useful purpose under the control of the Fund created under the Charter. In fact, however, the founders continue to manage and monitor the activities of the Fund, as a member of its bodies of management and control. The Fund cannot be reorganized,

except cases of reorganization of the private pension funds specified by law. Funds provided for public reporting on the use of property.

Also, special agents are the state off-budget funds: Pension Fund of the Russian Federation, Fund of social insurance of the Russian Federation, Federal Fund of obligatory medical insurance. Strictly speaking, these organizations funds from the point of view of GK are not, but are a special kind of public institution (Potluka et al., 2017).

There are also other funds; funds from the point of view of GK are not. For example, the Russian Foundation for basic research, Federal Fund for production innovations, etc. – the so-called Federal funds of support of scientific and (or) scientific and technical activities. These funds operate in the form of state institutions in accordance with the Federal law of August 23, 1996 N 127-FZ "On science and state scientific and technical policy".

Another type of unitary non-commercial organization, provided CC is the establishment, characterized by the fact that it is not the owner of secured property: the property belongs to the institution on special limited proprietary right of operational management, the owner of the property remains with the person who created the institution. The institution creates a sole proprietor for implementation of managerial, social-cultural or other functions of noncommercial character. Souchreditelem several persons in the creation of companies are not allowed.

Another feature of institutions is that it is responsible for its obligations not all property, but only its certain part (only cash or other property, if required by law). In case of insufficiency of these cash resources or other property vicarious liability for the obligations of the institution shall be the owner of his property.

In the Russian Federation law on institutions since 2006, has undergone significant changes. Early in the civil code and the Law on non-commercial organizations only contained provisions for owner-funded institutions. Currently, essentially the legal form of companies is divided into four types:

- Private enterprises.
- State and municipal budgetary institutions.
- State and municipal Autonomous institutions.
- State and municipal public institutions.

The relevant amendments were introduced in the civil code and the Law on non-commercial organizations in the period from 2006 to 2010 and were subsequently fixed in the new version of Chapter 4 of the civil code.

Budgetary institution is created for the execution of works, rendering of services in order to ensure the implementation of laws of the Russian Federation of powers respectively public authorities (state bodies) or local authorities in the spheres of science, education, health, culture, social protection, employment of population, physical culture and sports, as well as in other spheres of life (article 9.2 of the Law on non-profit organizations).

Budgetary institution funded by state subsidies for performing state tasks, but it additionally has the right to carry out income-generating activities. Cash budget companies should be kept solely on the accounts of the Treasury.

All the property of budgetary institutions, which belongs to him by right of operative management, is divided into several categories, some of which are exempt from possible foreclosure on the creditors.

In particular, the property of public companies consists of:

- From funds.
- The property assigned to the institution by the owner.
- Property acquired at the expense of income received from income-generating activities.
- Especially valuable movable property assigned to state institution by the property owner or acquired by the institution funds allocated by the owner.
- Real estate.

Legal form (or type) Autonomous agencies were introduced by Federal law of 3 November 2006 No. 174-FZ "On Autonomous institutions", which entered into force in January 2007, the Autonomous agencies are nonprofit organizations created for execution of works and rendering of services in implementation of powers of public authorities in spheres of science, education, health, culture, social protection, employment of population, physical culture and sports, other areas determined by law. Financing Autonomous institutions of the state or municipal unit is based on state jobs through subsidies. This form, on the one hand, allows the state to cut or eliminate the budget financing of relevant institutions to take responsibility for the activities of these institutions and on the other hand, gives greater opportunity for institutions to earn additional income, thereby legalizing this practice. It is particularly valuable assets (real estate, fixed assets, etc.), as well as budgetary institutions, remains under state control and Autonomous institution is unable to meet these assets for its debts (Polyanin & Zuravleva, 2017).

Important for Russia is also the question of the status of the institutions, the authorities and other legal entities entrusted with the implementation of public functions and powers. In the legislation these issues are still not clearly resolved.

Another type of non-profit organizations referred to in GK, are subject to state corporations and state companies.

Their legal status is defined by the Law on non-profit organizations and special laws on certain public corporations and public companies.

The state Corporation is not a member of a nonprofit organization established by the Russian Federation on the basis of a property contribution and created for implementation of social, managerial or other socially useful functions. The state Corporation is created on the basis of the Federal law, which essentially performs the function of its constituent document. Other founding documents for the creation of a state Corporation is not required. The estate is property of the state Corporation. Despite its name, the state Corporation has no members (participants) and, accordingly, it is not a corporate, unitary organization.

Currently only a few state corporations. The Federal law from July 17, 2009 No. 145-FZ "On State company "Russian highways" and on amendments to certain legislative acts of the Russian Federation" the list of legal organizational forms of nonprofit organizations supplemented by a new form of a state company. It recognizes established under Federal law a non-profit organization which has no membership and established the Russian Federation on the basis of property contributions for the provision of public services and perform other functions with the use of state property on the basis of trust management.

General provisions on government corporations and public companies are similar in many ways, but the main role in the regulation of activities of legal entities data legal forms belongs to the special Federal laws on specific entities.

And public corporations and public companies are in fact legal persons performing public law functions, which are created on the basis of separate Federal laws and each of which has a

special legal status. In fact, we are talking about the so-called legal entities of public law, about whether or not to establish which domestic law has long been a widespread discussion.

Moreover, despite the fact that the civil code formally does not permit the establishment after September 1, 2014 new state corporations, in practice this process are still ongoing. For example, after the entry into force of the new edition of Chapter 4 of the civil code on the basis of Law was created, another state Corporation "Roscosmos", which indicates the incompleteness of discussions about the need for conservation in the domestic legal order of state corporations.

Autonomous non-profit organization is essentially a private institution in the traditional sense, as she is the owner of his property, established by one or several founders for non-commercial purposes and is managed by the founders or in accordance with their own procedures. In this case the property of the Autonomous nonprofit organization is not divided into units or shares. As noted in the literature, "this model of ANO corresponds to the German category of unitary entities "institution" (Anstalt), which differs from the "Foundation" (Stiftung) is the ability of the founders to not only create a legal entity organization and manage its activities".

Autonomous non-commercial organization according to the civil code admits a unitary non-commercial organization not having membership created on the basis of property contributions of citizens and (or) legal entities to provide services in the areas of education, health, culture, science and other areas of nonprofit activity. The founders of Autonomous non-commercial organizations have their own "constituent" competence, including make the decision on approval of the Charter, the adoption of new individuals to the founders, the transformation (ANO can be converted to the Fund), the creation of the permanent collegial body, on the appointment of the sole Executive body. The founders may use the services only on equal conditions with other persons.

Religious organizations are another form of unitary non-profit organizations. According to p. 1 art. 123.26 GK a religious organization is a voluntary Association permanently and legally residing on the territory of the Russian Federation citizens of the Russian Federation or other persons, formed by them for the purpose of joint confession and dissemination of faith and registered in the manner prescribed by law as a legal entity (religious organization), the Union of these organizations (centralized religious organization), as well as created by the specified Association in accordance with the Law on freedom of conscience and religious associations for the purpose of joint confession and dissemination of faith organization and (or) by the specified Association governing or coordinating body.

It should also be noted that in addition to the provided by the civil code of the types of legal entities the legislation provides other types of legal entities, some of which were previously considered to be independent organizational-legal forms (for example, a non-profit partnership, homeowners, commercial and industrial, notaries and lawyers ' chambers, etc.). However, after September 1, 2014 in the Ledger in respect of all legal entities permanently established the principle of the closed list (numerus clausus) organizational-legal forms of legal entities, all other species under other Federal laws or must be regarded as illegitimate or needs in civil-legal sense to refer to one of the provided GK legal forms legal entities.

I would like to note that in 2010 introduced the new concept of "socially oriented non-profit organizations," which may include most non-profit organizations, provided that they will carry out activities aimed at solving social problems, development of civil society.

The bodies of state power and bodies of local self-government in accordance with the authority can provide support to socially oriented non-profit organizations. Due to the fact that

this Law No. 7-FZ establishes the right of bodies of state power and local authorities to support socially oriented non-profit organizations in the local budgets of municipalities is laid not enough budget funds for the provision of such support, when support is used, only one or two forms, as a rule, financial or material, other forms are not implemented at the local level.

It is therefore proposed to amend the Law No. 7-FZ, regarding the establishment duties of public authorities and local authorities to support socially oriented non-profit organizations in the manner prescribed in this Law No. 7-FZ.

Property supported by public authorities and bodies of local self-government in full measure and it is in the approved list of municipal property, free of rights of third parties, included mostly old property (without investing additional funds to bring the property into proper condition, its use is not possible), therefore, socially oriented non-profit organizations have to rent the property to carry out its activities among businesses.

Given the above, it is proposed to amend the Law No. 7-FZ, which establishes the inclusion in approved lists of state and municipal property, free of rights of third parties, only property suitable for the use of socially oriented non-profit organizations.

In addition, Act No. 7-FZ does not set out the procedure for provision by organs of state power and bodies of local self-government support to socially oriented non-profit organizations, in this connection, it is proposed to amend the Law No. 7-FZ in part of establishing a unified procedure for all bodies of state power and bodies of local self-government.

It is also proposed to amend the Law No. 7-FZ of changes relating to the establishment of the procedure for the selection of socially focused non-profit organizations in the provision of bodies of state power and bodies of local self-government such support (for example: the point system selection procedures).

In Law No. 7-FZ defined the types of activities that provide an opportunity to support these organizations by public authorities and bodies of local self-government. Thus, article 31.1 Law No. 7-FZ the list of 18 activities. In addition, the laws of the Federation and decisions of representative bodies of municipal formations may be supplemented by the activities of socially oriented non-profit organizations.

Socially oriented organizations can count on the support of state and municipal authorities in different forms:

- Financial,
- Property,
- Consulting,
- In the form of tax breaks etc.

Article 31.2 of Law No. 7-FZ it is established that Federal Executive bodies, Executive bodies of constituent entities of the Russian Federation and local administration, providing support to socially oriented non-profit organizations form and keep Federal, state and municipal registers of socially focused non-profit organizations in recipients of such support.

Federal law of 12 January 1996 goda No. 7 of the Federal law "On noncommercial organizations," reveals the concept of "socially oriented non-profit organization." Be sure to allocate in separate group-commercial organizations performing functions of a foreign agent. Signs of a foreign agent provided by article 6 of the Law#7-FZ. Russian organizations recognized as foreign agents if they receive money and other property from foreign States, their state bodies, international and foreign organizations, foreign citizens, persons without citizenship

or their authorized persons and (or) from Russian legal entities receiving monetary funds and other property from specified sources and which participate, including in the interests of foreign sources, in political activities carried out in the territory of the Russian Federation.

However, article 6 of the Law#7-FZ does not extend to state corporations, state companies and they created non-profit organizations, state and municipal (including budgetary) institutions, religious organizations, associations of employers, chamber of Commerce, duly registered, i.e. they are unable to perform the functions of a foreign agent.

Foreign non-profit non-governmental organization may carry out its activity on the territory of the Russian Federation through their structural units departments, branches and representative offices, which are recognized as non-commercial organization and are subject to state registration in the established order. They must also provide a separate group of NCOs for the purpose of monitoring and control. It is important to show an obvious need to develop clear criteria for grouping of NGOs, which is necessary both for analysis and for the practical organization of activities of the societies.

Summarizing, we can say that the traditional criterion for systematization of non-profit legal entities acts as the legal form. In the work displayed reveals the types of activity organizational and legal forms and analyzed practices of local authorities to support socially oriented non-profit organizations in the municipalities.

CONCLUSION AND RECOMMENDATIONS

Recognized commercial organization pursuing extraction of profit as the main goal of its activity (economic partnerships and companies, peasant (farm) enterprises, economic partnerships, production cooperatives, state and municipal unitary enterprises).

Are non-profit organizations that do not pursue profit as the main purpose of its activity and not distributing received profit between the participants (consumer cooperatives, public organizations, associations (unions), associations of property owners, the Cossack companies, communities, indigenous peoples, foundations, institutions, Autonomous nonprofit organizations, religious organizations, public-law company, law of Commerce, law education).

Non-profit organization under the former law were granted the right to carry out entrepreneurial activity only insofar as it serves the purposes for which they were created and appropriate for these purposes. Currently, this is not right at nonprofit organizations is not and instead, they have the right to carry out income-generating activities, if provided for in their statutes, only insofar as it serves the purposes for which they were created and if it meets this objective.

Another difference between commercial and non-profit organizations lies in the different volume capacity. A commercial organization, except unitary enterprises and other types of organizations specified by law, have General legal capacity, i.e., can have civil rights and bear civil obligations necessary to perform any activities not prohibited by law.

Feature of nonprofit organizations is the principle of special legal capacity, i.e. they can have civil rights corresponding to the purposes of activity provided in their founding document and to bear associated with these activity responsibilities (clause 1, article 49 of the civil code). The objectives of non-commercial organizations listed in paragraph 2 of article 2 of the Law on noncommercial organizations: they can be created for achieving social, charitable, cultural, educational, scientific and managerial purposes, in order to protect the health of citizens, development of physical culture and sports, meet spiritual and other non-material needs of

citizens, protection of rights and legal interests of citizens and organizations, resolution of disputes and conflicts, rendering legal assistance, as well as for other purposes aimed at achieving public goods.

The differences between commercial and non-profit organizations lie in determining the fate of assets remaining after settlement with creditors in the liquidation of a legal entity. Commercial organizations, as a rule, distribute the remaining assets between the participants (founders). In nonprofit organizations is the rule that upon liquidation of the nonprofit organization all assets remaining after settlements with creditors, shall be sent in accordance with the Charter for the establishment of the organization and (or) for charitable purposes (item 8 of article 63 of the civil code). If this is not possible, the property of liquidated non-profit organization sent to the state income (item 1 article 20 of the Law on non-profit organizations).

Meanwhile, despite the apparent obviousness of the above provisions, we cannot say that the legislation draws a clear distinction between commercial and non-profit organizations. Recent changes aimed at a more clear delineation of commercial and non-profit organizations, including the replacement of "business" into "income-generating" activities, has not significantly changed the situation. On the contrary, has added to the problem of differentiation of "business" and "income-generating" activities, which the law does not solve.

There can be two approaches:

- Income-producing activity is an activity aimed at making profit, but is different from the business that it is not systematic and is carried out sporadically as additional activities of the legal entity.
- Income-generating activities this is not aimed at making profit activities, its goal is not profit, but getting a minimum income that covers only the costs of provision of services (performance of works, supply of goods).

The Supreme Court in its clarification on the application of the civil code stated that "a non-profit organization in terms of income-generating activities is subject to the provisions of the legislation applicable to persons engaged in entrepreneurial activities". Essentially, this means that income-generating activities of non-profit organizations is a kind of business activity performed, however, non-profit organizations and not as the core of its activities.

However, regardless of these approaches, the legislator and after making recent changes to Chapter 4 of the civil code on legal persons cannot withstand the delineation of commercial and non-commercial organizations, nor the purposes of their activities, nor on the basis of the ability to engage in entrepreneurial (or income generating) activity, nor on the legal regime of use of their property.

First of all, still accepted that the objectives of non-profit organizations may be not only the goal to achieve public goods, as provided for in paragraph 2 of article 2 of the Law on non-profit organizations, but, paradoxically, is directed on extraction of profit. In accordance with paragraph 1 of article 2 of this Law, a non-profit organization is an organization not having profit as the main goal of its activities. That is the meaning of the Law; the profit principle can be one of the purposes of non-profit organizations, but not the basic and additional. The same sense is incorporated in the new edition of article 50 of the civil code, which States that non-profit are organizations that do not have extraction of profit as such (i.e., main) activity goals.

However, if this is so, then do not have neither any legal value nor a ban on entrepreneurial activities or limit the opportunity to implement income-generating activities

specified in clause 4 of article 50 of the civil code. If one of the purposes of non-profit organizations may be profit, hence, it can carry out entrepreneurial activities aimed at deriving profit.

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