



Tatiana Petrova

Moscow Aviation Institute (National research University), Russian Federation

State support of socially oriented non-profit organizations (abstract theses)

The Federal Law of April 5, 2010 No. 40-FZ “On amendments to certain legislative acts of the Russian Federation on support for socially oriented non-profit organizations” the notion of the socially oriented nonprofit organizations (further — SONO) carrying out activities aimed at solving social problems, development of civil society in the Russian Federation, the promotion of philanthropy and volunteerism, which the public authorities may be financial, property, informational, consulting support¹.

According to subparagraph “1” paragraph 1 of the decree of the President of the Russian Federation of May 7, 2012 No. 597 “On measures on realization of state social policy” the government of the Russian Federation is mandated to provide starting in 2013, measures aimed at increasing support SONO².

The government of the Russian Federation on 10 April 2013, approved a set of measures aimed at increasing support SONO, for the period until 2018 (n 1938p-P44) (further — complex actions)³.

Paragraphs 1 and 2 of the package of measures provide for the granting on a competitive basis of subsidies from the Federal budget to budgets of subjects of the Russian Federation on the implementation of support programs SONO and directly for interventions aimed at providing informational, consulting, methodical support of the activities of other SONO (the rules for granting subsidies approved by decree of the Government of the Russian Federation from August 23, 2011 No. 713 “About the provision of support SONO”)⁴.

¹Federal Law of April 5, 2010 No. 40-FZ “On amendments to certain legislative acts of the Russian Federation on support for socially oriented nonprofit organizations”.

²The decree of the President of the Russian Federation of May 7, 2012 No. 597 “On measures on realization of state social policy”.

³A set of measures aimed at increasing support SONO, for the period until 2018 (n 1938p-P44 from April 10, 2013).

⁴Resolution of the Government of the Russian Federation from August 23, 2011 No. 713 “About the provision of support SONO”.

In 2013, the Ministry of economic development granted subsidies from the Federal budget to the budgets of the 49 subjects of the Russian Federation in the amount of 630 million rubles and 42 SONO in the amount of 266,5 million. In 2014, the Ministry of economic development granted subsidies from the Federal budget to the budgets of the 45 subjects of the Russian Federation in the amount of 660 million rubles and 49 SONO in the amount of 266 million rubles.

Paragraph 3 of the package of measures provides for state support for projects aimed at popularizing the activities of SONO, the development of social advertising. The Rospechat is the provision of state support to non-profit organizations (hereinafter — NGOs) engaged in the production, distribution and (or) duplicating of socially significant projects in the field of electronic and printed mass media (hereinafter — mass media), in the form of subsidies from the Federal budget. For the implementation of socially significant projects in the field of electronic media in 2013, 48 NGOs dedicated 82,5 million rubles, and in 2014, 29 NCOs are allocated 72,1 million. In the field of print media subsidies received in 2013, 36 NCOs by \$ 9,7 million rubles, in 2014 — 44 NCO in the amount of 10,9 million rubles.

Paragraphs 5–7 of the package of measures provides for the improvement of legislation, regulating the activities of the SONO.

In accordance with the Federal Law of April 5, 2013 No. 44-FL “About contract system in the procurement of goods, works, services for state and municipal needs” as of 2014 in procurement of goods, works, services for state and municipal needs, SONO provides benefits on a par with small businesses.

In 2013, the Federal Law of 6 December 2011 No. 402-FZ “On accounting” has been amended several times, to equalize the subjects of small and entrepreneurship SONO in rights to the simplified methods of accounting, including simplified accounting (financial) statements (Federal Law of November 2, 2013 No. 292-FZ), and allowed to take accounting up to chief Executive, have the right to apply simplified methods of accounting (Federal Law of 28 December 2013 No. 425-FZ).

In accordance with the Federal Law of December 2, 2013 No. 333-FZ “On amending articles 58 and 58,2 of the Federal Law “On insurance contributions to the Pension Fund of the Russian Federation, Fund of social insurance of the Russian Federation, Federal Fund of compulsory medical insurance” until 2018 inclusive extended the preferential tariffs of insurance contributions for nonprofit organizations (except for state (municipal) institutions), applying the simplified taxation system and carried out in accordance with the constituent documents the activities in the field of social services, research and development, education, health, culture and the arts (activities of theatres, libraries, museums and archives) and sports (except professional).

Article 31.1 of the Federal Law dated 12 January 1996 No. 7-FZ supplemented by the following activities undertaken by SONO: development of inter-ethnic cooperation, preservation and protection of identity, culture, languages and traditions of peoples of the Russian Federation, activities in the field of Patriotic, including military-Patriotic education of citizens of the Russian Federation (Federal Law of 30 December 2012 No. 325-FZ); the formation of public intolerance towards corruption behavior (Federal Law of 2 July 2013 No. 172-FZ); carrying out search operations aimed at identification

of unknown military graves and unburied remains of defenders of the Fatherland, establish the names of the dead and missing in the defense of the Motherland (the Federal Law from October 14, 2014 No. 303-FZ); the participation in prevention and (or) suppression of fires and carrying out rescue operations (Federal Law of 4 November 2014 No. 329-FZ); social and cultural adaptation and integration of migrants (Federal Law dated 22 December 2014 No. 440-FZ); measures for medical rehabilitation and social rehabilitation, social and labour reintegration of persons engaged in illegal use of narcotic drugs or psychotropic substances (Federal Law of 22 December 2014 No. 440-FZ).

From 1 January 2015 came into force the Federal Law dated 29 December 2014 No. 464-FZ “On amending part two of the Tax code of the Russian Federation”, providing for the possibility of applying the tax rate a zero of percent income tax for organizations engaged in social service of citizens.

Is currently being finalized in accordance with comments of the State legal Department of the President of the Russian Federation the draft Federal Law “On amendments to certain legislative acts of the Russian Federation in connection with improving mechanisms of formation and utilization of target capital of SONO”.

Approved and sent for registration to the Ministry of justice of Russia an order of Ministry of economic development of Russia from December 30, 2014 No. 865 “About implementation of decree of the Government of the Russian Federation” of 30 December 2012 No. 1478 “On property support SONO”.

By order of the Ministry of economic development of Russia from February 18, 2015 No. 70 approved the complex of measures on support and development of SONO in the Crimean Federal district.

Measures to support SONO envisaged by the draft action plan (“roadmap”) “Support of access of non-governmental organizations to provide social services”, which is being finalized, the Ministry of economic development of Russia jointly with the Autonomous non-commercial organization “Agency for strategic initiatives to promote new projects”.

Financial support SONO is also carried out in the following areas: the provision of subsidies from the Federal budget for NGOs involved in the development of civil society institutions (in 2013 — 2,4 billion rubles, 2014 — 2,698 billion rubles, in 2015 — 4,698 billion rubles); the provision of subsidies from the Federal budget to organisations of disabled people, creative unions and other SONO, asking for social support and protection of citizens (2013: 4 billion rubles; 2014 — 3,740 billion rubles, in 2015 — 3,167 billion rubles); subsidies from the Federal budget Fund of support of children in difficult life situation (in 2013 — 1 billion rubles, in 2014 — 950 million rubles, in 2015 — 950 million rubles).

Bibliography

1. Federal Law of April 5, 2010 No. 40-FZ “On amendments to certain legislative acts of the Russian Federation on support for socially oriented nonprofit organizations”.
2. The decree of the President of the Russian Federation of May 7, 2012 No. 597 “On measures on realization of state social policy”.

3. A set of measures aimed at increasing support SONO, for the period until 2018 (n 1938p-P44 from April 10, 2013).
4. Resolution of the Government of the Russian Federation from August 23, 2011 No. 713 "About the provision of support SONO".
5. The government of the Russian Federation of 18 December 2006 No. 1760-R.
6. The youth of Russia 2000–2025: development of human capital.
7. The government of the Russian Federation of 29 November 2014 No. 2403-R 4.

Abstract

The article presents the legal basis for the support of non-profit organizations in the Russian Federation, especially socially oriented organizations.

Keywords

state support, non-profit organization, socially oriented organization, law basics

Wspieranie przez państwo organizacji socjalnych *non-profit* (tezy)

Streszczenie

W artykule są przedstawione prawne podstawy wsparcia organizacji *non-profit* w Federacji Rosyjskiej, zwłaszcza organizacji socjalnych.

Słowa kluczowe

wsparcie państwowe, non-profit, organizacja socjalna, podstawy prawne