

World Experience Of Philanthropic Activity Development

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ABSTRACT

This article examines the activities of philanthropic organizations, which today are highly developed, operating across a multi-disciplinary spectrum of millions of foundations and non-profit institutions, sectors and industries. At the same time, it is studied that there is a global need for resources that are scattered and trust in large social institutions is lost.

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Introduction.

Based on the purpose of philanthropic activities, it can be said that donations that affect the development of society can be widely used in providing assistance to low-income and socially vulnerable groups, in the development of education or science, in the construction or repair of public buildings, monuments and structures, in the management of activities to reduce the state burden, and in the fight against social degradation and juvenile delinquency in neighborhoods.

Literature Analysis

We can see that the experience of Kazakhstan has also promoted a number of new approaches. "Charitable organizations and volunteer organizations should have a real legal status that creates the necessary conditions for their activities, including cooperation with the state and business. The government has been instructed to study this issue. It is important to develop clear mechanisms for providing state services, infrastructure, and benefits to support information. The issue of tax incentives is also important."

Today, the law provides for charitable projects to receive a 3 percent tax benefit for large businesses and a 4 percent tax benefit for small and medium-sized businesses. However, small and medium-sized businesses do not benefit from the benefits. Kassym-Jomart Tokayev, having analyzed the situation, ordered to work in this direction. Donating to charitable causes should be convenient and effective.

"It is necessary to ensure transparency in the receipt of funds for charitable foundations and their subsequent spending. It is necessary to avoid ambiguity in this area. An initiative is currently being implemented to create a register of citizens engaged in charitable work and recipients of assistance. It is necessary to ensure that this task is carried out as accurately as possible. It is necessary to ensure information and public control over the spending of all funds through charitable projects," it is emphasized.

The most reliable source of comparable data for assessing the economic role of private philanthropy in foreign countries is the data from the project "Comparative Research on the Nonprofit Sector" of the Center for Civil Society Studies at Johns Hopkins University (USA). Through philanthropy in foreign countries, large material resources are mobilized, redistributed and directed to charitable activities. For example, in 2008, despite the crisis in private incomes in the United States alone, the volume of donations amounted to \$ 308 billion, and the volume of grants allocated by American charitable foundations reached a record \$ 45.6 billion [1.]. According to some estimates, in 2008 the share of charitable resources in the US gross domestic product was

2.2% [2.]. The scale of private philanthropy abroad has grown significantly not only in the United States at the macroeconomic level.

Within the framework of the project, funds and property are considered as charitable resources. "Private charity" is understood as private donations from individuals, corporate donations, grants from private foundations and funds directed to the income of the non-profit sector of the economy through combined funds or programs [3.7.]. Data on the income of organizations in the non-profit sector, including income from charitable sources, are collected using a single methodology for a very large group of countries.

The average private charitable giving for a group of 38 European countries is 0.5% of GDP. Moreover, in countries with an Anglo-Saxon tradition, this figure is 2 times higher than the average and reaches 1% of GDP. In Western European countries (except Scandinavia), Canada and Israel, the scale of private charitable giving is also above average. Their size reaches an average of 0.7% of GDP for this group of countries. In other countries, the share of private charitable giving in GDP is 0.3-0.4%. Interestingly, such disparate groups of countries as Scandinavia, Latin America, South Korea and Japan have similar levels of private charitable giving. It should also be noted that the high share of private philanthropy in the GDP of African countries is associated with the flow of international aid sent to these countries by foreign private philanthropic organizations, which is a special case, and therefore we will not consider it.

Empirical research on philanthropy is being conducted within the framework of the project of the Center for Civil Society Studies at Johns Hopkins University in the USA. It allows for cross-country comparisons on two more important parameters characterizing the scale and potential of philanthropy as a resource for civil society and the non-profit sector: comparing the share of philanthropic resources in total income is necessary to identify the non-profit sector of different countries and the areas of activity in the non-profit sector that receive the greatest support from philanthropic sources.

However, in foreign countries, charity is the main source of funding for some areas of the non-profit sector. According to the project, such areas of activity include international cooperation and international assistance, the activities of charitable foundations, as well as the activities of religious organizations and associations[4.36.] .

Research Methodology

Methods of scientific knowledge such as systematic analysis, comparative analysis, generalization were used in the research.

Analysis And Results

Researchers L. Salamon and G. Anheuer, analyzing charity as an economic phenomenon, pay attention to such a resource as the free labor of volunteers, along with money and property. Taking into account the monetary value of volunteer labor received by the expert method within the framework of a university project, J. Hopkins finds that the share of private charitable resources in the income of the non-profit sector is increasing significantly, almost doubling. However, according to scientists' calculations, even in this case, charity does not become the main source in the non-profit sector at all, although charity has such a status in four other areas of its activity, which he recognizes as the activities of environmental organizations, human rights and civic activism, the activities of charitable organizations (except for charitable foundations), and the provision of social services[4.45.].

In the national legislation of the 27 countries of the European Union, charitable and socially beneficial activities (in one form or another) include:

- activities in the field of art, culture and nature conservation, historical heritage;
- assistance and (or) protection of disabled people;
- protection of the rights of disabled people and their assistance;
- assistance to refugees and immigrants;
- protection of civil and human rights;
- protection of consumer rights;
- environmental protection;
- education, training and enlightenment;
- elimination of discrimination on racial, ethnic, religious grounds, discrimination against people with disabilities;

promotion of a healthy lifestyle, health protection;

- humanitarian aid, assistance to victims of natural disasters;
- prevention and fight against poverty;
- promoting the protection and development of the rights of children and young people;
- developing mutual understanding between the peoples of the European Union,

developing mutual understanding between the peoples of the world;

- protecting animals, caring for animals;
- combating social tensions, including strengthening respect for the rights of minorities;
- promoting socio-economic development;
- developing social security;
- including amateur sports, physical education[5.]

As can be seen from the above lists, the composition of the priorities of charity in the world today is very similar. Firstly, charity, in terms of its targeted directions, is a manifestation of people's self-organization in solving an important social task - helping those in need. Regardless of the level of development of state social support systems or the general level of economic development of the country, there are opportunities for charitable activities supported by private funds voluntarily provided by donors. Secondly, charitable activities serve to improve the conditions and quality of life of society. Charitable resources create broad opportunities for creative initiative and social creativity of the general population in the development of most sectors of the social sphere, including education, healthcare, science, culture, physical education and mass sports, environmental protection, etc. In highly developed countries, private charity is widely recognized as a socially useful activity and is supported by civil society and the state.

Conclusion

In summary, philanthropy is being used in many ways. It is inherently good for society in the following ways: First, as the culture of giving expands around the world, more wealthy individuals are engaging in philanthropy earlier and deeper in their lives;

Second, the concept of philanthropy is expanding to include impact investing, and there is a renewed interest in advocacy, capital raising, and partnerships;

Third, how philanthropy connects to communities increasingly includes community-based decision-making and engagement;

Fourth, the rise of "Giving While You Live" and charitable giving is broadening our understanding of how impact happens.

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