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Review of the book „Statutul juridic si rolul organizatiilor nonguvernamentale în guvernãrile democratice" [The legal status and role of non-governmental organizations in democratic governments], Author – Ciprian Gabriel Ungureanu, LUMEN Publishing, Iasi, 2024

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Abstract: *The present article represents a book review of the volume „Statutul juridic şi rolul organizaţiilor nonguvernamentale în guvernările democratice" [The legal status and role of non-governmental organizations in democratic governments], authored by Ciprian Gabriel Ungureanu, published byLumen Publishing, in 2024. The work of the author Ciprian Gabriel Ungureanu reflects the concerns for the regulation of constitutional law analyzed through the lens of domestic law and the applicable comparative law in this field. His volume highlights the study of some aspects related to the role and functions of civil society, the organizational forms of civil society, the legal status of non-governmental organizations and the comparable element of non-governmental organizations in Romania and the Republic of Moldova (Ungureanu, 2015).*

Keywords: *book review; „Statutul juridic şi rolul organizaţiilor nonguvernamentale în guvernările democratice"; non-governmental organizations; democratic governments; Ciprian Gabriel Ungureanu; legal status.*

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Non-governmental organizations (NGOs) play a crucial role in society, addressing issues and needs that are not always adequately covered by the public or private sector. Their role can be diverse, depending on the specific mission of each organization and the context in which it operates (Jura, 2003). Many NGOs work to influence public policy at the local, national or international level. They can campaign for human rights, environmental protection, health reforms, education and many other areas, trying to change legislation or government policies to reflect the interests or needs of the groups they represent. NGOs often provide direct services to communities, such as education, health care, disaster relief, and support for vulnerable groups such as the homeless, refugees, children, and the elderly. These services can complement or supplement government services.

In the field of international development, NGOs can play a critical role in combating poverty, improving food security, promoting health and education, and responding to humanitarian crises. Humanitarian organizations often act quickly to provide relief in emergencies or after natural disasters.

Many NGOs engage in awareness and education campaigns to inform the general public about various social, environmental or health issues (Costachi, Ungureanu, 2015). These may include disease awareness campaigns, climate change or human rights.

NGOs can also be pioneers in applied research and the development of new technologies or methods to address social and environmental problems. They can experiment and test innovative solutions that, if effective, can be adopted on a wider scale by governments or other entities.

NGOs often work to empower local communities, giving them the resources, knowledge and support they need to manage their own developments and have a greater say in the decisions that affect their lives.

NGOs frequently collaborate with other organizations, companies and governments to amplify their impact. These partnerships can help mobilize resources, share expertise and expand the geographic reach of their interventions.

In conclusion, NGOs are essential entities for the modern functioning of democratic societies, contributing to the creation of a vibrant civic space, the promotion of social justice and the construction of a sustainable future.

The legal status of non-governmental organizations (NGOs) varies according to the laws of each country, but there are some general principles that are common in many jurisdictions. NGOs are usually registered as non-profit legal entities, which gives them a number of specific rights and

responsibilities. Here are some essential aspects related to the legal status of NGOs:

Formally, in many countries, NGOs can be established under different legal forms, such as: associations: groups of people who come together to achieve a common goal, without pursuing personal profit. Associations are usually governed by their members through a general meeting and a board of directors; foundations: organized around a heritage dedicated to a particular cause. Foundations have no members, but are administered by a board that decides how to use resources to achieve the foundation's goals; nonprofit corporations or charitable organizations: in some countries, they can benefit from certain tax advantages and are subject to specific regulations regarding transparency and accountability (Raţă, 2007).

In order to operate legally, NGOs must register with the relevant authorities (for example, a ministry, local authority or a special register of NGOs). This process involves submitting documents that justify the organization's purpose, structure and activity. Regarding public utility recognition, we specify that some NGOs can apply for public utility status, which often comes with additional benefits, such as access to government funding or more favorable tax facilities (Ungureanu, 2024).

NGOs are often required to maintain financial transparency and regularly report activities and finances to government authorities to maintain their nonprofit status. To ensure that funds are used in accordance with their stated purposes, NGOs may be subject to periodic audits. Although nonprofit, NGOs must comply with tax laws, including reporting income and, in some cases, paying payroll taxes. NGOs can benefit from various tax exemptions, including on income and donations, depending on the legislation of each country. These benefits are intended to support nonprofit work and encourage donations from individuals and businesses.

In the international context, NGOs can operate under specific agreements or obtain observer status in various international organizations, which allows them to participate in global processes without the right to vote.

In conclusion, the legal status of NGOs is essential for their efficient and transparent functioning. It allows them to obtain the necessary resources, engage in legal activities and contribute to the common good in accordance with applicable laws and regulations.

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