



# SUSTAINABLE DEVELOPMENT POLICY OF THE FEDERAL BUDGET EDUCATIONAL INSTITUTION OF HIGHER EDUCATION STAVROPOL STATE AGRARIAN UNIVERSITY IN REGARD TO DONATIONS AND FINANCING

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#### 1. GENERAL GOALS

- 1.1. The sustainable development policy of the Federal State Budgetary Educational Institution of Higher Education Stavropol State Agrarian University regarding donations and financing (hereinafter referred to as this Policy) has been developed in accordance with:
  - The Constitution of the Russian Federation;

Civil Code of the Russian Federation;

Federal Law No. 273-FL of December 29, 2012 "On Education in the Russian Federation" (hereinafter referred to as Federal Law No. 273-FL of December 29, 2012);

Federal Law No. 135-FL of August 11, 1995 "On Charitable Activities and Volunteering (Volunteering)" (hereinafter referred to as the Law on Charitable Activities);

Instructive letter of the Ministry of Education of the Russian Federation dated December 15, 1998 No. 57 "On extra-budgetary funds in educational institutions";

Charter of the Federal State Budgetary Educational Institution of Higher Education of Stavropol State Agrarian University.

#### 1.2. Terms and definitions used in this Policy:

- FEDERAL STATE BUDGET EDUCATIONAL INSTITUTION OF HIGHER EDUCATION Stavropol State Agrarian University (hereinafter referred to as the University) is an educational organization (Charter of the FEDERAL STATE BUDGET EDUCATIONAL INSTITUTION OF HIGHER EDUCATION Stavropol State Agrarian University);
  - An educational organization is a non-profit organization that, on the basis of a



license, carries out educational activities as the main type of activity in accordance with the goals for which such an organization was created (Article 2, paragraph 18 of the Federal Law of December 29, 2012 No. 273-FL "On Education in the Russian Federation");

- charitable activity voluntary activity of citizens and legal entities for the disinterested (free of charge or on preferential terms) transfer by citizens or legal entities of property, including funds, disinterested performance of work, provision of services, provision of other support (Article 1, Federal Law of 11.08 .1995 No. 135-FL "On charitable activities and charitable organizations");
- donation of property or rights for generally beneficial purposes (as part of charitable activities). Donations can be made to medical, educational and educational institutions, social protection institutions and other similar institutions, charitable, scientific and educational institutions, foundations, museums and other cultural institutions, public and religious organizations, the state and other subjects of civil law, as well as citizens.
- 1.3. In this Policy, participants in charitable activities mean citizens and legal entities engaged in charitable activities, as well as the Federal State Budgetary Educational Institution of Higher Education Stavropol State Agrarian University, in whose interests charitable activities are carried out:

Philanthropists are persons who make charitable donations, charitable contributions in the forms of: disinterested (free) transfer of property, including funds, to the ownership of the university.

Volunteers (volunteers) are individuals engaged in volunteer activities.

The beneficiary is the Federal State Budgetary Educational Institution of Higher Education Stavropol State Agrarian University, which receives charitable donations from benefactors and the help of volunteers.

1.4. The amount of voluntary contributions is not limited.

#### 2. GOALS, OBJECTIVES AND PRINCIPLES OF THE UNIVERSITY REGARDING DONATIONS AND FINANCING

The financial architecture of the Federal State Budgetary Educational Institution of Higher Education of Stavropol State Agrarian University is based on a balanced combination of budgetary and extra-budgetary tools for attracting and using funds.

2. 1 The goals of this Policy are:



- 2.1.1 Increasing income from research activities and diversifying the university's funding sources.
- 2.1.2. Organization of charitable activities in order to promote activities in the field of education, science, culture, art, enlightenment, and spiritual development of the individual.
- 2.1.3. Consideration by the University of requests from legal entities and individuals for charitable and sponsorship assistance.
- 2.1.4. Formation of the image of the University as a socially responsible organization.
- 2.2 FEDERAL STATE BUDGET EDUCATIONAL INSTITUTION OF HIGHER EDUCATION Stavropol State Agrarian University carries out charitable and sponsorship activities in accordance with the following principles: transparency, legality, voluntariness, targeting and efficiency of use of funds allocated by the University for the implementation of social, cultural, scientific and other projects.

The University has the right to use charitable donations and voluntary contributions for:

- introduction of new teaching and research technologies, acquisition of modern equipment;
  - expansion of academic mobility;
  - stimulation of scientific research;
- support for the most significant and promising projects, students and employees of the University;
  - establishment of scholarships and grants for students and teachers;
- purchasing household items, equipment, inventory, carrying out repair work, including for student dormitories;
  - ensuring the activities of student councils;
- promoting the intellectual and moral development of students, the formation of an active civic position;
- support for a healthy lifestyle of university students and staff, sanatorium and resort treatment;
- holding scientific, technical, sports and other events that do not contradict current legislation.



- 2.3 The University carries out its activities in the field of donations and financing in accordance with the Instructive Letter of the Ministry of Education of the Russian Federation dated December 15, 1998 No. 57 "On extra-budgetary funds in educational institutions," which provides for the possibility of an educational institution attracting additional financial resources through:
- provision of paid educational services, including the implementation of programs of additional professional education;
  - conducting research activities to order;
- areas of work of the university not directly related to the educational process (commercial projects, rent, leasing, concession, transactions with securities and bank deposits, etc.);
- voluntary donations from private legal entities and individuals, charitable and targeted grants from foreign and domestic foundations and organizations.

FEDERAL STATE BUDGETARY EDUCATIONAL INSTITUTION OF HIGHER EDUCATION Stavropol State Agrarian University uses extra-budgetary funds exclusively for the functioning and development of the University, the implementation of the educational process, including the purchase of household items, interior design, repair work, organization of leisure and recreation for students, various types of additional payments to employees and other needs.

- 2.4 Citizens and legal entities have the right to freely carry out charitable activities on the basis of voluntariness and freedom of choice of its goals. Charitable activities can be carried out individually or in association, with or without the formation of a charitable organization.
- 2.5 The University has the right to apply, both orally and in writing, to citizens and legal entities with a request to provide assistance to an educational organization, indicating the purpose of attracting charitable donations and charitable contributions.

#### 3. MAIN AREAS OF ACTIVITY OF THE UNIVERSITY IN RELATION TO DONATIONS AND FINANCING

Currently, the University has a high share of extra-budgetary sources in its income structure (more than 60% for 2021), which allows it to invest financial resources in



priority areas of development. In total, revenue amounts to 1.3 billion rubles.

The current financial model of the Stavropol State Agrarian University is characterized by a significant amount of funds from the provision of educational services for educational programs of various levels of training (60%), 10% accounts for the amount of funding for scientific research and development.

One of the main areas of spending university funds, along with R&D costs and capital investments, is the payment of labor - scientific and pedagogical workers and other categories of employees, taking into account the achievement of indicators established by Decree of the President of the Russian Federation of May 7, 2012 No. 597 "On measures for the implementation of state social policy" (48.7% of total costs at the end of 2021).

The implementation of the development program of the Federal State Budgetary Educational Institution of Higher Education of the Stavropol State Agrarian University provides for a modern model of financial support, combining various sources and tools of multi-level financing, ensuring the achievement of indicators and indicators of the strategic development of the university.

The financial model of the University is based on cooperation between the university and business, integration of resources within consortia, and commercialization of the results of intellectual activity.

The main directions of the University's financial model are:

- maximizing income from R&D by expanding the number of working research teams, increasing the number of researchers and the involvement of teachers and students in R&D;
- optimizing the structure of operating expenses and capital investments of the university and ensuring its financial stability, including managing the university's costs and abandoning ineffective areas of activity;
- use of modern mechanisms attracting financial resources, involving the implementation of corporate philanthropy programs and the development of an endowment fund.

Directions for spending financial resources received by the university from donations:

— support for cultural, physical education, sports and recreational work with students;



- implementation of grants to support young scientists;
- modernization of the classroom fund, branding of laboratories by donors;
- stimulating the efficient work of staff based on ratings.

#### 4. PROCEDURE FOR ACCEPTING AND ACCOUNTING CHARITABLE DONATIONS AND VOLUNTARY CONTRIBUTIONS

- 4.1 The activities of the Federal State Budgetary Educational Institution of Higher Education Stavropol State Agrarian University in the field of donations and financing provide for the conclusion of agreements on the transfer of property, including funds, for charitable purposes and involves the execution of a donation agreement in accordance with the requirements of Article 582 of the Civil Code of the Russian Federation.
- 4.2 A voluntary contribution for the main activities is issued on the basis of an application addressed to the rector.
- 4.3 Donation of property (money) to the University may be conditioned by the person transferring this property (donator) and the use of this property for a specific purpose (intended purpose). Philanthropists have the right to determine the purposes and procedure for using their donations.
- 4.4 The deposit of funds (donations) by citizens and legal entities is carried out with a designated purpose to the bank account of the Federal State Budgetary Educational Institution of Higher Education of the Stavropol State Agrarian University.
- 4. Federal State Budgetary Educational Institution of Higher Education of the Stavropol State Agrarian University maintains separate records of all operations on the use of donated property, for the use of which a specific purpose has been established. Accounting for property (including funds) received as donations and voluntary contributions are carried out in accordance with the requirements of current legislation.

#### 5. PROCEDURE FOR SPENDING CHARITABLE DONATIONS AND VOLUNTARY CONTRIBUTIONS

5.1 The management of donations and voluntary contributions is carried out by the



rector or his authorized person.

5.2 The University spends the funds raised strictly in accordance with the intended purpose of the donation determined by the benefactor.

#### 6. RESPONSIBILITY AND ENSURING CONTROL OF SPENDING OF CHARITABLE DONATIONS AND VOLUNTARY CONTRIBUTIONS

- 6.1 Persons authorized by the rector to use funds submit a public report on the intended use of charitable donations and voluntary contributions.
- 6.2 Responsibility for the misuse of charitable donations and voluntary contributions lies with the head of the department, rector or other person authorized by him in the manner prescribed by current legislation.