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**UNIFICATION OF METHODOLOGICAL ACCOUNTING APPROACHES OF
ENDOWMENT FUNDS FOR ENTITIES OF ECONOMIC ACTIVITIES IN
UKRAINE**

The article deals with the practice of Endowment Funds using by domestic beneficiaries - enterprises and budgetary institutions - as an alternative source of additional financing for innovative production and educational - scientific activities. Main problems of the regulatory field in terms of attracting endowments, of accounting method for operations that are financed by target funds identified. The need for solving a number of accounting and regulatory issues at the state level in order to improve conditions for attracting and using both the fixed capital endowment fund and the passive income from its maintenance is revealed. Alternative proposals for industrial and educational institutional environment improving to reflect results of Endowment using according to accounting methodology unification principles for beneficiaries in their financial statements are discovered.

Keywords: Endowment Fund; beneficiaries, enterprises; budgetary institutions; innovation-production activity; educational and scientific activity; accounting; financial reporting; passive income.

Formulation of the problem. Democratic path of development aimed at forming an effective market economy require the maximum productivity of competitive environment conditions from subjects of economic activity. Market relations cause the increase of attention to systems of financing, financial flows and accounting for processes of innovation, production, educational and scientific activity, whose role is identified by Endowment Funds supporting.

Endowment Funds recipients are often (especially in the US) corporations, trusts, partnerships, limited liability companies, associations and other forms of business organizations, that are provided such fund for socially beneficial goals achieve [1].

Integration of education and science into the world markets, practical lack of government financial support have made it imperative

actively search additional funding by universities. Therefore, the topic of rational use and transparent reporting of external targeted assistance funds from both foreign and domestic benefactors is quite actually.

Endowment Fund is the most transparent charity tool. It is a trust fund that is intended to be used solely for provider's purpose as a certain amount of funds or securities in this fund. Endowment Fund is created on the basis of charitable contributions from benefactors to cover pre-determined costs.

Most popular areas of funds application are traditionally non-profit, such as: innovative production projects of social and ecological orientation, health care, support for socially vulnerable groups, education, science, environmental protection, culture, art, so on.

There are some positive changes in the legal support of the stages of creation of endowment funds today in Ukraine. Certain processes are reflected in Laws of Ukraine «About the Higher Education» [2], «About charity and charitable organizations» [3] and in the Tax Code of our country [4].

The Law of Ukraine «About charity and charitable organizations» determines the need of using interest and dividends that are obtained from the managing charitable endowments to provide charitable assistance for beneficiaries (including public higher education institutions) in order to run charitable programs, joint charitable activities.

Funds are treated by the Tax Code of Ukraine as the sum of funds or securities that is deposited by benefactors to both banks or non-bank financial institutions. As a result of such an operation, the recipient of the charitable assistance (beneficiary) are entitled for the using of interest or dividends accrued on the amount of such endowment. However, such beneficiaries cannot spend or dispose of the principal amount of such endowment without the consent of benefactors (point 170.7 of Ukrainian Tax Code) [4].

Traditional mechanisms of Endowment Funds working are: endowment funds are filled by charity (beneficiary); the beneficiary transfers the generated capital to the Management Company for management, or establishes the internal management system on one's own; the beneficiary disposes of the received capital in order to increase the income from such capital (in this case we mean the interest received). Interest, in turn, are added to Endowment Fund for their intended use.

Both non-residents and residents, individuals and legal entities can be benefactors. As far as we know about beneficiaries, this range of

entities has a more specific definition: business and non-business entities, such as:

- enterprises of all ownership forms;
- budgetary institutions (for example state institutions of higher education).

Although enterprises have profit for the purpose of their economic activity, endowment funds are realized in terms, forms, directions according to the Contract with the benefactor within the framework of pre-approved targeted financing programs.

Public higher education institutions are not-profit budgetary institutions and operating in the field of educational services, so they cannot ignore the principles of globalization, rules of the competition in the educational services market.

The level of state support for education in Ukraine is quite high by world standards. Share of public sector spending for education in last five years has reached 7-8% in GDP [5]. Almost all of money that are allocated has gone to current consumption, but not for the development or the creation of innovative product, research or the like. The relevance of this study is due to: a real funds shortage of innovative educational financing and scientific projects by state institutions of higher education in modern conditions of their development; the lack of effective practice and regulation for processes of both attracting and selling endowment funds.

Analysis of recent research and publications. Issues of endowment functioning in higher education were addressed by domestic and foreign scientists, in particular: K. Ryabkov, V. Pokidina [6], L. Shevchenko [7], O. Maguta [8], M. Rysin, Y. Tsybul'ska [9], V. Osetsky, I. Tatomir [10], B. Mokin [11] and others. The accounting of Endowment Funds was investigated by M. Dmytryshyn, O. Vorobyova, O. Below [12] and others.

Processes of balanced national economy forming, integration of state institutions of higher education into the international space determine new demands for the realizing of Endowment Funds as a real financing source for innovation-production and scientific-educational reforms of economic entities of Ukraine.

The objective of the article is: the generalization of international experience of Endowment Funds attracting and realizing, the unifying of methodological approaches for reflecting such operations in accounting and financial reporting forms by beneficiaries (in particular entities of entrepreneurial and non-entrepreneurial activity); the substantiation of alternative proposals for regulatory regulation improvement of Endowment Funds and their effective accounting.

Main outcomes of the study. The feature of the endowment fund is that a beneficiary has entitled to use interest and dividends accrued on the principal donation, but he has not entitled to spend the principal endowment without a benefactor's consent.

Beneficiaries accounting basis for Endowment Fund is accounting principles of using passive income in accordance with national accounting provisions (that are not contrary to international accounting practices). This allows you to clarify the accounting methodology, because we are considering principles of accounting recognition the income from passive interests and the income from target financing simultaneously.

Interests (passive income) are recognized as the income in those period to which they relate. This is based on accrual principles. In this case, passive income is estimated in the amount of it accrual (receipt) except of liabilities amount due to such operation [13; 14].

Target financing is accounted by beneficiaries on the account «Target Financing and Targeted Deliveries»: on account credit – actually received some time tangible and intangible assets, cash and cash equivalents, on debit – amounts that had used, write-off into income accounts (or turn back of unused amounts) [15]:

1) Debits «Bank accounts» – Credits «Other operating income» – an assessment of passive income;

2) Debits «Other operating income» – Credits «Target Financing and Targeted Deliveries» – funds from Endowment Funds using that have the intended use in accordance with a pre-approved calculation of operating income and expenses (stipulated by the Grant Contract).

Unused earmarked funds identify in Balance Sheet, in Section II as the liability «Providing Subsequent Expenses and Payments» [16; 17].

The main condition for the rational use of earmarked funds is compliance for them with a pre-approved calculation of the activity that is financed by such funds. In order to ensure the analytical accounting of passive income as a source of earmarked funds, it is advisable to differentiate accounting on the account «Target Financing and Targeted Deliveries».

About examples of targeted funding:

- external targeted financing: subsidies from the state and local budget, appropriations from the budget for social needs and maintenance of budget institutions, construction of roads and so on;

- internal targeted financing: self-financing of both social programs and innovative projects by both enterprises and budgetary

institutions etc.

Targeted deliveries mean a receipt of fund, tangible and intangible assets of the intended purpose for the fulfillment of certain tasks (such as the implementation of social programs, projects, events) by the recipient – legal entity, that previously have been agreed with the provider. In most cases, targeted deliveries are not of a lasting nature, because they help to solve specific tasks within the target project.

Targeted financing is not recognized as the revenue until there is confirmation that it will be received and the beneficiary fulfills the conditions for such financing. Target financing received is recognized as income during the periods in which the costs associated with the observance of target financing conditions were incurred.

Targeted financing of capital investments is recognized as the income during the period of useful using of these investment objects (for tangible assets, intangible assets – in proportion to the amount of accrued depreciation of them). Targeted financing in order to offset recipient's expenses (as well as financing to support of the recipient without establishing conditions for its expenditure to perform certain activities in the future) is recognized as receivables with income recognition simultaneously [14, п.16-19].

International Accounting Standards regulate the accounting for targeted financing as accounting for grants. The basic approach to accounting for grants is similar to principles of national accounting standards. They should be recognized as part of income on a systematic basis during periods in which an recipient legal entity recognizes an expense that should be offset by these grants. This is an income-based approach whereby grants are written off on income over one or more reporting periods.

The recognition of Endowment Funds in the main forms of beneficiary reporting is given in Tables 1, 2.

Table 1

Recognition of Endowment Fund in the Balance of beneficiary – the beneficiary manages by Endowment Funds

ASSETS/ LIABILITIES	Line code		The Balance Sheet article content
	for businesses [16]	for budgetary institutions [17; 18]	
1	2	3	4
ASSETS			
I. NON-FINANCIAL ASSETS			
Fixed assets	1010	1000	Fair value of fixed assets that are donated by a benefactor

Continuation of the Table 1

Intangible assets	1000	1020	Fair value of intangible assets that are donated by a benefactor
II. FINANCIAL ASSETS			
Cash and cash equivalents, including in :	1165		
national currency (on a bank account)	1167	1160	The amount of both Endowment Fund (from an benefactor resident) and passive income from such Endowment Fund
foreign currency (on a bank account)	1167	1165	The amount of both Endowment Fund (from an benefactor non-resident) and passive income from such Endowment Fund
Other financial assets	1165	1180	The Endowment Fund that is formed according to contractual obligations with the benefactor
LIABILITIES			
II. LONG-TERM COMMITMENT AND PROVISION		I. EQUITY AND FINANCIAL RESULT	
Target financing	1525	1450	Target financing amount at the Reporting Date: Endowment Fund was obtained with permission of main amount using
			Targeted financing in the form of passive income: Endowment Fund was obtained without permission of main amount using
		II. COMMITMENT	
Other long-term liabilities	1515	1520	Long-term obligations of the beneficiary to the benefactor: Endowment Fund was obtained with condition of turn back the principal amount of Endowment Fund to the benefactor

Table 2

Recognition of Endowment Fund in the Balance of beneficiary – the beneficiary transferred Endowment Fund to the Management Company for ensure of effective their management (ownership of Endowment Fund remains for the beneficiary)

ASSETS/ LIABILITIES	Line code		The Balance Sheet article content
	for businesses [16]	for budgetary institutions [17; 18]	
1	2	3	4
ASSETS			
I. NON-FINANCIAL ASSETS			
Fixed assets	1010	1000	Fair value of fixed assets that are donated by a benefactor: before being transferred them to the Management Company
Intangible assets	1000	1020	Fair value of intangible assets that are donated by a benefactor: before being transferred them to the Management Company
II. FINANCIAL ASSETS			
Cash and cash equivalents, including in :	1165		
national currency (on a bank account)	1167	1160	The both amount of Endowment Fund (that is received from an benefactor resident before being transferred them to the Management Company) and passive income from such Endowment Fund (that is accrued by the Management Company)
foreign currency (on a bank account)	1167	1165	The both amount of Endowment Fund (that is received from an benefactor non-resident before being transferred them to the Management Company) and passive income from such Endowment Fund (that is accrued by the Management Company)
Other financial assets	1165	1180	Management Company Debt before the Beneficiary for the Endowment Fund that was transferred to it
II. LONG-TERM COMMITMENT AND PROVISION	I. EQUITY AND FINANCIAL RESULT		

Continuation of the Table 2

Target financing	1525	1450	Target financing amount at the Reporting Date: the Endowment Fund was obtained with permission of main amount using
			Targeted financing in the form of passive income: endowment fund was obtained without permission of main amount using
		II. COMMITMENT	
Other long-term liabilities	1515	1520	Long-term obligations of the beneficiary to the benefactor: Endowment Fund was obtained with condition of turn back the principal amount of Endowment Fund to the benefactor

Conclusions. Attracting additional sources of operating activity financing for both businesses and budget institutions is a strategic issue in today's economic development. Effective system of entities management as well as legal support for the using of Endowment Funds play an important role.

It is quite important to amend the Tax and Budget Codes of Ukraine with regard to granting tax preferences for external benefactors, state benefits in order to ensure of earmarked capital long-term using.

For example United States government has the right to provide benefactor benefits with respect to the amount of income tax that was paid into its budget. In addition, a tax limit is set a maximum of \$ 500 and no more than the total amount of income tax payable [19; 20].

A donor assistance scheme is also valid in the UK: a beneficiary institution can receive tax (that was paid by this beneficiary) in addition to the donation received from the tax authorities when completing the tax return.

The important issues today are: providing training for their specialists who will be competent to manage Endowment Fund; ensuring transparent accountability and openness of charitable sector; introduction of a culture of charity and effective mechanisms for its implementation; taking into account the international experience of issuing debt securities to charitable funds, whose owners will be exempt from income tax, which stimulates the acquisition of these securities, etc.

These measures will be the important motivating factor for the development of innovative programs in different areas of business. In turn, this will improve social, economic and environmental issues of

national development.

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УНІФІКАЦІЯ МЕТОДИЧНИХ ПІДХОДІВ ОБЛІКУ ЕНДАУМЕНТ-ФОНДІВ ДЛЯ СУБ'ЄКТІВ ГОСПОДАРСЬКОЇ ДІЯЛЬНОСТІ В УКРАЇНІ

У статті розглянуто практику використання ендаумент-фондів вітчизняними бенефіціарами – підприємствами та бюджетними установами – як альтернативного джерела додаткового фінансування інноваційно-виробничої та освітньо-наукової діяльності. Визначено основні проблеми нормативного поля з

питань залучення ендаументів, дискусійні питання методики бухгалтерського обліку операцій, що фінансуються цільовими коштами. Уточнено функціональне призначення пасивних доходів за результатами розміщення закладами вищої освіти ендаумент-фондів, обліково-аналітичне забезпечення зазначених сум (що є цільовими коштами бенефіціара). Наведено балансове узагальнення залишків цільового фінансування, зокрема: основної частини ендаумент-фонду, відсотків за результатами його розміщення; з урахуванням альтернативного вибору щодо управління такими коштами (інструментами власної системи менеджменту закладу вищої освіти, або шляхом передачі таких фондів Управляючій компанії). Розкрито потребу у вирішенні низки обліково-нормативних питань на державному рівні щодо покращення умов залучення та використання бенефіціарами як основного капіталу ендаумент-фонду, так і пасивних доходів від його утримання. Обґрунтовано альтернативні пропозиції щодо відображення у формах фінансової звітності результатів використання ендаументу на принципах уніфікації методики обліку суб'єктів господарської діяльності з числа бенефіціарів для покращення виробничого та освітньо-наукового інституційного середовища

Ключові слова: ендаумент-фонд; бенефіціари; підприємства; бюджетні установи; інноваційно-виробнича діяльність; освітньо-наукова діяльність; бухгалтерський облік; фінансова звітність; пасивні доходи.

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УНИФИКАЦИЯ МЕТОДИЧЕСКИХ ПОДХОДОВ УЧЕТА ЭНДАУМЕНТ-ФОНДОВ ДЛЯ СУБЪЕКТОВ ХОЗЯЙСТВЕННОЙ ДЕЯТЕЛЬНОСТИ В УКРАИНЕ

В статье рассмотрена практика использования эндаумент-фондов отечественными бенефициарами – предприятиями и

бюджетными учреждениями – как альтернативного источника дополнительного финансирования инновационно-производственной и образовательно-научной деятельности. Определены основные проблемы нормативного поля по привлечению эндаументов, дискуссионные вопросы методики бухгалтерского учета операций, финансируемых целевыми средствами.

Раскрыто потребность в решении ряда учетно-нормативных вопросов на государственном уровне по улучшению условий привлечения и использования бенефициарами как основного капитала эндаумент-фонда, так и пассивных доходов от его содержания.

Обосновано альтернативные предложения относительно отражения в формах финансовой отчетности результатов использования эндаумента на принципах унификации методики учета субъектов хозяйственной деятельности из числа бенефициаров с целью улучшения институциональной среды производственной и научно-образовательной сфер деятельности.

Ключевые слова: эндаумент-фонд; бенефициары; предприятия; бюджетные учреждения; инновационно-производственная деятельность; образовательно-научная деятельность; бухгалтерский учет; финансовая отчетность; пассивные доходы.
