

Enhancing the framework for financial assistance in the field of physical education and sports through the collaboration of public and private sectors

UDC 336, 796



T.I. Altushkin¹
PhD, Associate Professor E.S. Naboychenko¹
Dr. Sc.Econ., Professor E.G. Knyazeva¹
¹Ural Federal University named after the First President of Russia B.N. Yeltsin, Yekaterinburg

Corresponding author: keg55@list.ru

Received by the editorial office on 01.12.2024

Abstract

Objective of the study was to validate the framework for financial backing of physical fitness and sports through a combination of public and private involvement.

Methods and structure of the study. The analytical models of contemporary economic and social phenomena were examined using a combination of system-based, functional, and comparative analysis techniques.

Results and conclusions. The sustainable advancement of physical culture and sports at the national level necessitates a concentration on the creation and implementation of novel ideas, while also fostering an environment that encourages private initiatives. A balanced approach to funding, combining both public and private sources, is crucial in this area.

The financial and organizational assistance provided by national corporations to children's sports and specialized sports should be endorsed by the public and the government. The expenses for the ongoing maintenance and implementation of investment projects related to sports facilities should be factored into the corporate social responsibility evaluation, financial health, and taxation of companies. The financial and administrative decisions aimed at fostering the growth of physical culture and sports in the regions where national corporations operate should be met with positive feedback.

The strategic approach involves interdepartmental and intersectoral collaboration, the unification of efforts between federal and regional government bodies and local authorities, and the coordination of public and professional organizations in the areas of legislative, economic, and financial support for the advancement of physical culture and sports.

Keywords: physical education, financing, development strategy, corporate financial support.

Introduction. According to official sources, the number of citizens of our country leading a healthy lifestyle and doing physical exercise is increasing year after year. In Russia, 57% of the population is involved in sports¹. Растут меры экономического поддержания стабильности профессионального спорта на государственном уровне². Various events

for organizational and financial support should create a basis for the sustainable development of Russian society and the quality of life of citizens.

At the same time, it is necessary to take into account the specifics of the development of physical culture and sports in the regions of Russia, which involves two-way communications and open access to information on physical culture and sports events, in particular, transparency of the volumes and structure of financial flows by sources and areas of expenditure.

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http://www.tpfk.ru 103

¹Sovet po razvitiyu fizicheskoy kultury i sporta. «O roli negosudarstvennykh organizatsiy v razvitii fizicheskoy kultury i sporta». Available at: http://www.kremlin.ru/events/councils/by-council/8/75343 (date of access: 18.10.2024).

²Rasporyazheniye Pravitelstva RF ot 24.11.2020 N 3081-r (red. ot 29.04.2023) «Ob utverzhdenii Strategii razvitiya fizicheskoy kultury i sporta v Rossiyskoy Federatsii na period do 2030 goda». Available at: https://www.consultant.ru/document/cons_doc_LAW_369118/?ysclid=m3wfhin0r9649353665 (date of access: 28.10.2024).

IN SEARCH OF A NEW BREAKTHROUGH



phenomena were examined using a combination of system-based, functional, and comparative analysis techniques.

Results of the study and discussion. Currently, the basis of current and future trends is balanced and increasing financial support for the sphere of physical culture and sports. Thus, in the first half of the current decade, funding increased from 255 billion rubles in 2015 to 375 billion rubles in 2019. Consolidated government spending on physical culture and sports in the federal, regional and municipal budgets in 2020 already amounted to 700 billion rubles¹. According to the Ministry of Sports of the Russian Federation, consolidated expenditure on sports in 2023 amounted to 844 billion rubles².

At the same time, the potential for attracting extrabudgetary funds to the sphere of physical culture and sports is expanding. Thus, in 2015-2020, the share of extra-budgetary funds was 8%. In 2021, this share increased to 10% and this trend is expanding in the current time period, which is supported by current strategic and program documents. In 2025, according to the state comprehensive program, «Development of Physical Culture and Sports», the share of financial support from extra-budgetary sources will increase to 12%³.

The Russian Federation has a whole range of measures to support investment projects in the field of physical culture and sports. As part of the transformation of the state program, rules for the payment of subsidies in 10 areas have been approved. Sports projects based on concession agreements and public-private (or municipal-private) partnerships are eligible for subsidies.

¹Ofitsialnyy sayt Rossiyskogo soyuza promyshlennikov i predprinimateley. Podderzhka korporativnogo sporta vklyuchena v Strategiyu razvitiya fizkultury i sporta do 2030 goda. Available at: https://rspp.ru/events/news/podderzhka-korporativnogo-sporta-vkly-uchena-v-strategiyu-razvitiya-fizkultury-i-sporta-do-2030-goda-5fc73bf55e2a9/ (date of access: 29.10.2024).

²Ofitsialnyy sayt Ministerstva sporta Rossiyskoy Federatsii. Available at: https://minsport.gov.ru/press-center/news/ (date of access: 29.10.2024).

³Postanovleniye Pravitelstva RF ot 30.09.2021 N 1661 (red. ot 09.08.2024) "Ob utverzhdenii gosudarstvennoy programmy Rossiyskoy Federatsii "Razvitiye fizicheskoy kul'tury i sporta" i o priznanii utrativshimi silu nekotorykh aktov i otdel'nykh polozheniy nekotorykh aktov Pravitel'stva Rossiyskoy Federatsii". Available at: https://www.consultant.ru/document/cons_doc_LAW_397234/?ysclid=m 3wfelcrsr754128834 (date of access: 26.10.2024).

The subsidy form is used to co-finance the expenditure obligations of constituent entities of the Russian Federation during capital investments in state and municipal sports facilities. The format of co-financing expenditure obligations at the subfederal level is used during the acquisition, modernization or creation of sports infrastructure facilities for mass sports.

Support measures are implemented in the form of preferential lending as subsidies to credit institutions and VEB RF. Investors receive credit resources at a preferential rate for the implementation of investment projects in the field of physical culture and sports.

A procedure has been developed for the formation and expenditure of the Russian Sports Fund, which should become an important source of financing for sports. The priority area for spending the funds of the Russian Sports Fund is financial support for children's and youth and mass sports; Olympic and Paralympic Committee of Russia; sports infrastructure in the regions.

Corporate sports events are supported on a strategic scale. A set of measures to stimulate employers to organize and finance employees' sports activities is being developed. The conditions for public-private partnerships in the construction of sports infrastructure facilities are being improved.

A whole set of measures to form a modern sports industry sector has been developed, enshrined at the government level. Updating national standards in the sports industry is envisaged. Labeling of sports goods and expansion of support, including financial, for Russian manufacturers of sports goods are being introduced at the experimental level.

A striking example of large-scale corporate social responsibility is the activity of JSC Russian Copper Company (RCC). For a decade, the company has been supporting the children's sports movement. Every year, financial support is provided to the children's yard football festival «Metroshka». The sports project for schoolchildren of grades 5-6 «The Strongest Schoolboy», which began in the form of a project, was expanded to the organization and financing of competitions for schoolchildren «RCC All-Around». Long-term financial support is provided to sports public movements in specialized sports. For example, the Dynamo bandy club, the Torpedo Miass football club, the Korkino District Boxing Federation. The corporation's investment costs for sports facilities were carried out from the level of equipping with sports equip-

IN SEARCH OF A NEW BREAKTHROUGH



ment (physical education and health complex in the village of Varna); construction of small sports facilities (climbing wall of Tominskaya comprehensive school; skate park of Yekaterinburg; hockey rink of Michurino village; creation of workout areas of Sverdlovsk, Chelyabinsk, Orenburg, Novgorod regions) to repair of existing sports facilities (sports complex of Orsk) and construction of new large-scale sports facilities. The corporation's investments in construction of sports and patriotic club «Archangel Michael» (area of 2500 sq. m, adult and children's swimming pools); RCC Martial Arts Academy (modern training complex of 7200 sq. m) (Yekaterinburg) received public recognition.

Conclusions. Sustainable development of physical culture and sports on a national scale involves focusing on the development and implementation of innovations; providing competitive conditions for private initiatives. A proportional combination of state and extra-budgetary financing in the field of physical culture and sports is clearly important.

Financial and organizational support for children's sports and specialized sports from national corporations should receive public and state approval. Expenses for the current maintenance and implementation of investment projects for sports facilities should be taken into account in the aspects of assessing corporate social responsibility, financial condition and taxation of companies. Financial and management decisions on promoting the development of physical culture and sports in the regions where national corporations are present should receive a positive response.

The strategic trajectory is interdepartmental and intersectoral interaction, consolidation of actions of federal and regional government bodies and local governments, coordination of public and professional organizations in the field of legislative, economic and financial support for the development of physical culture and sports.

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http://www.tpfk.ru 105