

## SUMMARY

**Subject matter of the dissertation:** Modern forms of finance supplement of the enterprises belonging to the socio-cultural sphere (based on the materials of Municipal Budget Enterprise “Multidisciplinary Recreation Centre” in town Lermontov)

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**Customer organization:** Municipal Enterprise “Multidisciplinary Recreation Centre” in town Lermontov

**Topicality of the research:** The topicality of the research is presented in the idea that the process of the modernization of the finance supplement in the culture sphere requires re-thinking and implementation of the alternative forms of finance which are directed to improve the quality of the public and municipal services provided, besides to guarantee the service availability to the population and to boost the responsibility of the culture enterprises for the results of the activities.

**Objective:** to work out the package of measures to modernize the system of finance supplement of activities of the enterprises belonging to the socio-cultural sphere (SCS) through implementation of the alternative forms of finance such as fundraising and endowment.

**Tasks:** to define the concept and structural constitution of the SCS, to examine the particular qualities of management in the enterprises of SCS, to identify a recreation centre as an enterprise of SCS, to research the system of finance supplement of the enterprises belonging to the socio-cultural sphere in the Russian Federation and abroad, to analyze the forms of finance supplement in the Municipal Enterprise “Multidisciplinary Recreation Centre” in town Lermontov, to substantiate the potential implementation of fundraising and endowment in the process of financing the activities of the municipal enterprises of the cultural and recreational types.

**Hypothesis of research:** is based on that the transformational mechanism of regulation in the sphere of culture in the current economic conditions requires the elaboration of the modernizing mechanism in the system of financing of the enterprises of SCS, based on the implementation of the alternative forms of finance such as fundraising and endowment.

**Scientific novelty of the research** consists of the elaboration of the package of abstract theorems and practical recommendations for modernization of the system of financing the activities of the municipal enterprises of the cultural and recreational types in the Russian Federation.

**Theoretical significance** resides in the fact that the abstract theorems and conclusions of the dissertation provide the extension and development of the scientific notations about fundraising and endowment as the alternative forms of financing of the socio-cultural sphere and might be used in the further scientific research.

**Practical significance** lies in the elaboration of the concise practical recommendations on the application of fundraising and endowment as the alternative forms of finance supplement of the enterprises belonging to the socio-cultural sphere, particularly of recreation centres - enterprises of the cultural and recreational types.

**Results of the research:**

The analysis of the practical finance supplement of the enterprises belonging to the socio-cultural sphere both in the Russian Federation and in the Stavropol Region has revealed the following that the budget financing is insufficient for the effective and overall socio-cultural activities.

**Recommendations:** for the effective finance supplement of the enterprises belonging to the socio-cultural sphere, especially such as recreation centres, it is necessary to contemplate fundraising and endowment not only as potential instruments of financing, but to apply them in actual practice.