

Government Order and its Significance in the Work of the Regional Cultural Establishments

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Abstract—The article covers the topic related to working practice of budgetary and official cultural establishments pertained to an application of a government order. The structure of the article includes sections accepted in research literature, which touch upon the main points of the investigative process. A brief characteristic of the research object – the regional cultural establishments is given. Analysis of the modern scientific literature allows to make a conclusion about insufficient exploration of the topic. The problem statement includes declaration of the actuality of work with a government order and its core capabilities. The range of research questions covers not just a government order itself, but also functions of cultural establishments in the modern society. The data about regional cultural establishments of the Russian Federation is used here as the empirical material. The goal of the research implies evaluation of indexes of performance of cultural establishments based on government order completion reports. The research methods include determination of the mean index value and analysis of information on the organizations' official web sites. Obtaining of characteristics of an object is performed through analysis of primary and secondary data. The conclusion necessitates continuation of research of the government orders system and resolution of main contradictions of its application to working practices of regional cultural establishments. It is noted that quality and deadlines of a government order completion are the core criteria in performance evaluation of cultural establishments.

Keywords— *culture, government order, cultural establishments, regional cultural*

I. INTRODUCTION

UNESCO considers culture - including all forms of creativity and expression of groups or individuals, both in their ways of life and in their artistic activities, access to it - concrete opportunities available to everyone, in particular through the creation of the appropriate socio-economic conditions, for freely obtaining information, training, knowledge and understanding, and for enjoying cultural values and cultural property, and participation in cultural life - opportunities guaranteed for all-groups or individuals to express themselves freely, to communicate, act, and engage in creative activities with a view to the full development of their personalities, a harmonious life and the cultural progress of society, essential or individuals, communities, societies and states [1].

Today, there are many authors in the world who are studying questions of cultural consumption and cultural establishments like M. Featherstone, M. Pasikowska-Schnass, M. Van Hek & G. Kraaykamp, K. Van Eijck, R. Van Oosterhout, Y. Aoyama, M. Getzner, C. Dalle Nogare, E. Bertacchini, P.-J. Benghozi, T. Paris and other.

Many editions can claim to have put «consumer culture» on the map, certainly in relation to postmodernism. Among the most noteworthy areas discussed are the effect of global warming on consumption, the rise of the new rich, changes in the North/South divide and the new diversity of consumer culture. The result is a book that shakes the boundaries of debate, from of the foremost writers on culture and postmodernism of the present day [2].

Pasikowska-Schnass consider access to culture is understood as an opportunity to benefit from cultural offer, whereas cultural participation implies the consumption of various cultural goods and services by the public at large [3].

Access to and participation in culture is influenced by various demographic, economic, cultural, technological and political factors. Van Heck and Kraaykamp noticed that highbrow cultural consumption affects national wealth, the level of social mobility, the level of funding for culture. As an additional explanation, there are certain characteristics of the country related to public policy and the economy, culture and historical development, according to which it is possible to increase the highbrow cultural consumption among all segments of the population [4].

Van Eijck and Van Oosterhout have found that boundaries between material wealth and cultural consumption are fading and people with ample material resources will be less inclined to confirm their material status by participating in highbrow culture [5].

Aoyama suggested that rise of the cultural industries will be facilitated not by the material status or consumers' education but by growing popularity of leisure and entertainment activities and capacities of these industries to provide an experience, a new of value in the economy, in commodified and uncommodified forms [6].

State will continue to play an important role in the cultural market through the financial support provided. This support remains dependent by the State is wealth, with gross domestic product as a main determinant of the public cultural spending both on a short or a longer-term perspective [7].

Dalle Nogare and Bertacchini think outsourcing could replace public production of cultural services under the form of direct support through production delegation aiming to decrease inefficient public spending while maintaining a control over the cultural policy [8].

Benghozi and Paris argue that increased integration of technology and culture will bring in the market new players, contents and forms of marketing leading to a more effective and sustainable distribution of cultural goods and services [9].

II. METHODOLOGICAL NOTES

Assessment of the cultural access and participation has been conducted using a set of variables covering the cultural practice - as a measure of cultural participation and as consequence of the cultural access, the socio-economic determinants of the cultural practice (variables covering macro and microeconomic, respectively social dimensions) and aggregate determinants of the cultural environment covering different aspects of the daily life potentially influencing the culture of the region.

Cultural practice has been constructed as a composite variable determined at the level of regional based on the frequency of conducting a certain cultural activity and an application of a government order.

The problem of the study is that management services are not always able to meet modern needs in working with the government order. The reason lies in the combination of contradictions associated with the constant growth of data; the number of sources and information flows and their insufficient structure of use; the possibilities of modern information and educational resources, the lack of technologies for their use in the work of management services.

The lack of a proven and productive system for the collection and analysis of social information in the cultural sphere and the integration of this system into the management process remains a serious problem. This was indicated by Bell [10] and Mayo [11].

Of particular importance are the works of scientists, in which the subject of research is the concept of social management in organizations. We say about Cyert & March [12], Schien [13], Vasconcellos [14], Mintzberg [15].

In this regard, it is necessary to address the issues of strategic management of the organization, part of which is the state assignment. Analysis of theoretical material revealed the following approaches to the development of scientific views: the historical development of management systems in the face of growing unpredictability, novelty and complexity of the decision-making process by Ansoff [16], Karloff [17]; the school's strategic development by Mintzberg & Waters [18]; scientific views on the sources of key competitive advantage, by Teece & Co [19]; scientific ideas about the strategy of achieving market leadership by Boyett & Boyett [20]; a conscious approach to the justification of the strategy by D. Brownlie & Co [21]; approach to developing strategies based on leadership and growth horizons by M. Baghai, S. Coley, D. White [22].

The analysis of the literature shows that, despite the knowledge of certain aspects of social and management activities, a significant part of its capabilities has not yet received adequate coverage in scientific works and requires the development of specific concepts applicable to specific organizations in the work with the state order in the field of culture.

The inclusion in the social and management activities in the sphere of culture of the system of state order depends on the characteristics of the institution. On the other hand, it is necessary to analyze social changes, systematize and explain social information, as well as the correct account of the factors of the social environment in this sphere [23].

As a normative base of the research Decree of the Government of the Russian Federation No. 640 of June 26, 2015 [24].

The government order is formed in accordance with the main activities stipulated by the constituent documents of the institution. The proposals of the institution are taken into account, in terms of the needs for the relevant services and works. They are estimated on the basis of the forecasted dynamics of the number of consumers of services and works. The level of satisfaction with the existing volume and quality of services and work results is assessed. A conclusion is made about the capacity of the institution to provide services and perform work, as well as indicators of the performance of the state task by the institution in the financial year under review.

The government order contains the indicators characterizing quality and/or volume (content) of the state service (work), definition of categories of the physical and / or legal entities which are consumers of the corresponding services, the limit prices (rates) for payment of the corresponding services by physical or legal entities. In cases if the legislation of the Russian Federation provides their rendering on the paid basis within the state task, the order of establishment of the specified prices (rates) and the order of control of execution of the government order and requirements to the reporting on accomplishment of the government order is specified.

The government order is formed in the process of forming the federal budget for the next financial year and the planning period and is approved by the chief manager of the federal budget funds limits of budget obligations for financial support of the state task in respect of:

- a) federal state institutions - the main managers of means of the federal budget under authority of which there are federal state institutions;
 - b) federal budgetary or autonomous institutions - bodies carrying out functions and powers of the founder.
- State and budget forms of organization, imply a lot in common, including work on the state task (the state task itself for years and the report on the implementation should be presented on the official website of the institution). They provide public or municipal services, as well as perform certain work and perform state or municipal functions. At the same time, Table 1 shows the differences in these forms.

TABLE 1 STATE AND BUDGETARY INSTITUTIONS

	State institution	Budgetary institution
Purpose of creation	state (municipal) institution, providing state (municipal) services, performance of works and (or) execution of state (municipal) functions in order to ensure the implementation of the powers of the state authorities or local authorities provided by the legislation of the Russian Federation, the financial support of which is carried out at the expense of the relevant budget on the basis of the budget estimates [25]	a non-profit organization established by the Russian Federation, a constituent entity of the Russian Federation or a municipal entity to perform work and provide services in order to ensure the powers of public authorities and local authorities in the areas of science, education, health, culture, social protection, employment, physical culture and sports provided for by the legislation of the Russian Federation, as well as in other areas [26]

III. FINANCIAL SUPPORT FOR IMPLEMENTATION

The volume of financial support of performance of the government order (R) is defined by the formula:

$$R = \sum N_i * V_i + \sum N_w - \sum P_i * V_i + NUN + NSI$$

where:

N_i-standard costs for the provision of the i-th public service established by the government order;

V_i-the volume of the i-th public service established by the government order;

N_w-standard costs for performance of the w-th work established by the government order;

V_w - the volume of w-th work established by the state task;

P_i-the amount of the fee (tariff and price) for the provision of the i-th state service in accordance with paragraph 36 of this Regulation, established by the government order;

NUN-expenses for payment of taxes, as an object of taxation on which the property of the institution is recognized;

NSI - costs of the maintenance of property of the organization which is not used for rendering the state services (performance of works) and for general economic needs (further - the property which is not used for performance of the government order).

The basic standard of costs for the provision of public services consists of the basic standard:

- a) costs directly related to the provision of public services;
- b) the cost of general needs for the provision of public services.

The base cost standard is calculated based on the costs necessary for the provision of public services, compliance with quality indicators for the provision of public services, as well as indicators of industry-specific government services (the content, the conditions (shape) of the public service), established in the national core list and (or) federal the list (hereinafter - indicators to a specific industry), sectoral correction factor which takes a value of 1.

When determining the basic standard of costs, the norms of material, technical and labor resources used to provide

public services, established by regulatory legal acts of the Russian Federation, as well as interstate, national (state) standards of the Russian Federation, construction norms and rules, sanitary norms and rules, standards, procedures and regulations for the provision of public services in the established sphere, are applied.

In the basic standard of costs directly related to the provision of public services included:

- costs of employees directly related to the provision of public services, military salaries, directly related to the provision of public services, and charges on payments on payment of workers directly involved with the provision of public services, including premiums to the Pension Fund of the Russian Federation, Fund of social insurance of the Russian Federation and the Federal compulsory medical insurance Fund, insurance premiums for compulsory social insurance against industrial accidents and occupational diseases in accordance with labour legislation and other normative legal acts containing the norms of labour law;

- costs of acquisition of material stocks and acquisition of movable property (fixed assets and intangible assets), not included in the particularly valuable movable property and used in the process of providing public services, taking into account the period of its useful life, as well as the cost of renting the said property;

The adjusting factors applied at calculation of standard costs for rendering the state service consist of the territorial adjusting factor and the industry adjusting coefficient, or by the decision of the federal executive authority performing functions on development of the state policy and normative legal regulation in the established field of activity, of several industry adjusting factors.

In the territorial correction factor included territorial correction factor on wages with charges on payments on payment of the labour and territorial correction factor for utilities and maintenance of real property.

The industry correction factor takes into account industry-specific indicators, including the indicators of the quality of public services, and is determined in accordance with the general requirements.

Standard costs for performance of work are calculated on work as a whole or in case of establishment in the state task of indicators of volume of performance of work - per unit of volume of work. The standard costs for the work included including:

- the cost of labor directly related to the performance of work, the salary of military personnel directly related to the performance of work, and accrual for payment of workers directly related to the performance of work;
- costs of acquisition of material stocks and acquisition of movable property (fixed assets and intangible assets), not included in the particularly valuable movable property and used in the process of work, taking into account the period of its useful life, as well as the cost of renting the said property;
- other expenses directly related to the performance of work;
- the cost of utilities;

- the cost of maintenance of immovable property necessary for the performance of public tasks, as well as the costs of renting said property;
- expenses for the maintenance of objects of especially valuable movable property and property necessary for performance of the state task, and also expenses for rent of the specified property;
- expenses for formation in accordance with the established procedure of the reserve for full restoration of structure of objects of especially valuable personal property necessary for general economic needs (fixed assets and intangible assets), taking into account their useful life;
- the cost of purchasing communication services;
- costs for the purchase of transport services.

In case of federal budget-funded or autonomous institution having in excess of the government order of the state services (performs work) for individuals and legal entities for a fee, and also promotes income-generating activities, the cost is calculated using ratio of paid activities. It is defined as the ratio of the planned amount of the subsidy for financial support of accomplishment of the government order to the total amount of the planned receipts including receipts from the subsidy and the income from paid activity determined proceeding from the volumes of the specified receipts received in accounting financial year.

Federal budgetary and autonomous institutions, federal state institutions represent respectively to the bodies performing functions and powers of founders concerning federal budgetary or autonomous institutions, to the main managers of means of the federal budget under authority of which there are federal state institutions, the report on accomplishment of the state task according to the requirements established in the state task.

Control over the implementation of the state task by federal budgetary and autonomous institutions, federal state institutions is carried out, respectively, by the bodies exercising the functions and powers of the founder in respect of federal budgetary or autonomous institutions, and the main managers of the federal budget funds, which are responsible for federal state institutions, as well as the federal executive body, which carries out functions of control and supervision in the financial and budgetary sphere.

IV. MAIN RESULTS

The main data of the study we received in the government orders for Kursk organizations of cultural through indicators characterizing the quality and volume of public services. Library services for citizens in the library for the blind named after V.S. Alekhine since 2015 are carried out according to government orders [27].

The consumers of the state service in this case are both the society as a whole and all categories of individuals and legal entities.

In 2015 the indicator that characterizes the quality of public services is the volume of new revenues to the library collections, which should be 2.4 thousand copies per year. The volume of public services in the natural dimension is 122

thousand documents issued from the library.

The order of rendering the state service includes the regulatory legal acts regulating the order of providing service and the order of informing potential consumers of service.

Among the ways of informing are determined: the media (address, time of the library, name of events, dates, place and time of the event, contact numbers); Internet (information about the mode of work, name of events, dates, place and time of the event, contact numbers, e-mail address); booklets (name of the event, dates, place and time of the event, contact numbers). The frequency of information updates is determined as the data changes.

The maximum prices for payment of the state service are defined by the regulatory legal act establishing the prices and the order of their establishment. In this case, it is the law on the culture of the Kursk region [28].

In 2016 the indicators of the government order have changed somewhat in content. The quality of public services is measured as 145 thousand documents issued by the library, while it was an indicator of the volume of services. The volume of services is now measured by the indicator "library, bibliographic and information services for library users" and amounts to 14,300 visits per year. Ways to inform consumers of the service are supplemented by information stands of the library and publications of accessible formats for the blind.

The government order introduces two new sections-the formation, accounting, study, ensuring the physical preservation and security of library funds; bibliographic processing of documents and the creation of catalogs. The first indicator characterizing the content of the state service - "modeling, acquisition, reception, accounting, library processing, placement, arrangement of the library fund", is measured by the quality (2.8% of the library fund update) and volume (2400 units of new documents).

The second indicator, "the formation of a bibliographic record of the document for its presentation in library catalogs, organization and maintenance of catalogs, card files, electronic databases" is also measured by the quality (increase in the volume of the electronic catalog by 420 units) and volume (documents that have been bibliographically processed and included in the catalogues of the library - 950 units). This government order is designed to 2019.

In the government order of the Orel regional special library for the blind named after A. G. Abashkin for the period 2018-2020 the indicator "providing users with information about document resources in stationary conditions" characterizes the quality of service [29].

Among its values should be: 98% satisfied user requests; 100% active use of the library Fund; 90% of users satisfied with the quality of library services; no more than 1 justified user complaint. The volume of the service is characterized by the indicator" providing users with information about the institution's document resources and organization of access to them in the library " equal to 13,500 visits in 2018 and 13,200,000 in 2019, 2020.

Methods of informing consumers include, in addition to the above, informing in person treatment, telephone

consultation. In the part of the provision of bibliographic services contains the indicator" providing users with information about the document resources of the institution and the organization of access to them outside the main building".

Quality here is defined as 90% of users satisfied with the quality of library services and not more than 1 justified user complaint. The volume is defined as 5,000 visits per year outside the main building (by branch).

In the section "Formation, accounting, studying, ensuring physical preservation and safety of library funds" the main indicator is "collection and preservation of the universal document Fund on various media, including ensuring the maximum completeness of the collection of documents issued in the territory of the Orel region, and documents about the region regardless of the place of publication". Its quality is a 1% run rate, and the volume as 120600 of documents processed in 2018; 121800 - 2019; 12300 - in 2020.

The index "creation of bibliographic information for the formation of traditional and electronic catalogs" refers to the creation of catalogs. The quality of the indicator is measured as an increase of 2% of the volume of the electronic catalog compared to the previous year and the share of documents from the library, bibliographic records of which reflected in the electronic catalog (databases), in the total amount of funds: 17% - 2018; 17,2% - 2019; 17,5% -2020. The volume of this service looks like 1,000 documents processed for catalogs per year.

Tambov regional universal scientific library named after A. S. Pushkin in the state assignment for 2018-2020 also received performance indicators of services [30].

Information service of visitors through the Internet should also have its own dynamics-5% of the addition of users per year or in the amount of 146,120 visits in 2018; 153430 - in 2019; 161100 - in 2020.

The formation and preservation of the fund on various media should be provided in the amount of 2023000 units in 2018; 2023500 in 2019; 2024000 - in 2020. Data on the indicator "bibliographic processing of documents and creation of catalogues" are measured by years, respectively: 2018 - 15000 units; 2019 - 15500 units; 2020 - 16000 units.

The government order of the Vladimir special library for the blind for 2018-2020 takes into account the indicator characterizing the volume of public services as the number of visits to the library (2018 - 33950; 2019 - 33960; 2020 - 33970) and remote access to library resources (2018 - 9300; 2019 - 9340; 2020 - 9380) [31].

The volume of the indicator "acquisition, registration, write-off of documents, analysis of the composition and use of the fund; ensuring optimal storage of the fund, the creation of electronic copies of documents" is measured by year, respectively: 2018 - 91000; 2019 - 93000; 2020 - 95000.

The volume of the indicator "creation of bibliographic records on documents, formation of search image of documents, maintenance of the catalog system" by year is as follows: 2018 - 5010; 2019 - 5020; 2020 - 5030.

V. CONCLUSION

Analysis of the data obtained in the study leads to the conclusion about the widespread introduction of the system of government order in the practice of cultural institutions. It allows you to structure the activities of the organization, to make its management more effective, has a positive effect on the formation of satisfactory indicators of cultural consumption of the population. At the same time, it is worth noting that the numerical indicators are distinguished by some formality of calculations, when the dynamics shows an annual increase in volumes by the same figure. In our opinion, the method of applying the government order in regional cultural institutions requires further improvement.

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