Planning and management of finances at enterprises of the landscape gardening economy of Russia on the example of St. Petersburg: features, trends and problems

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Annotation. The formation of a landscape gardening complex in St. Petersburg has a long and rich history, due to which the methods and traditions of garden and park management have been developed. The specifics of the activities of enterprises is the seasonality of the work and the delayed result in time. In the modern economy there is a need to regulate the forms of ownership of landscape gardening and the modes of their financing. Due to the annually increasing competition in the market, the increasing demands on the quality of life on the part of residents of megalopolises, there is a need for financial planning of enterprises in decision-making and in the analysis of the enterprise when finding a potential buyer of services or their supplier when determining a reasonable transaction price.

1. Introduction
The financial condition is characterized by the availability of financial resources, the appropriateness of their placement and efficiency of use, financial relations with other legal entities and individuals, solvency and financial stability.

The need for equity is determined by the requirements of self-financing of the enterprise. It is the main autonomy and independence of the enterprise. Financing the activities of an enterprise only at its own expense is not always beneficial for it, especially if the production is seasonal in nature, which is one of the features of landscape gardening enterprises. In some periods, large amounts of money are accumulated in bank accounts, while in others they are lacking. In addition, if the prices of financial resources are low, and an enterprise can provide a higher level of return on invested capital than it has to pay for credit resources, then by attracting borrowed funds, it can increase the profitability of capital. If the funds of the company are created mainly due to short-term liabilities, then its financial position will be unsustainable because the capital of short-term use requires constant operational work aimed at controlling their timely return and on attracting other capital into circulation. From the optimal ratio of equity and debt capital depends on the financial position of the company. Developing the right financial strategy will help many enterprises improve their business performance.

2. Methods
The analysis of economic activity is based on the method of constant comparisons of actual results of operations with the results of previous years and planned indicators. To account for all the relationships and interdependencies, the dialectical method is used. The study and measurement of causal relationships is carried out by a combination of induction and deduction methods.
3. Objects of study and their history
Considering financial planning on the example of enterprises of landscape gardening in St. Petersburg, it is necessary to start with the historical aspects of the development of the industry and its place in the structure of the urban economy.

Initially, parks and gardens belonged to particularly rich and noble people: the gardens were surrounded by mansions, and the parks existed only for walks of royal families and the highest nobility. The public gardens and parks throughout the XVIII century in St. Petersburg were not created. Their role was performed by natural groves, which had long been preserved in the city due to the existing bans on unauthorized felling of trees [1].

One of the first in St. Petersburg was founded the Summer Garden in 1704 in the style of the Dutch Baroque. In 1823-1824, on the site of the former regular palace garden and the adjoining territory in Yekaterinogof, a landscape city park was established which became the largest pre-revolutionary city park in St. Petersburg. A special staff consisting of a caretaker, a gardener and six lower servants was established to take care of it. In the second half of the 1830s, a second city park appeared on Petrovsky Island - Petrovsky (B. Petrovsky). In the parks the same species of trees and shrubs were planted as on the streets of the city, as well as ash, mountain ash, oak, elm, willow, spirea, elder, hawthorn, turf, dog rose. Partially preserved natural vegetation of these places, for example, pine groves in Petrovsky Park [2, 3].

From 1844 to 1860, the administration of the 1st district of Railways and public buildings was engaged in the construction of new gardens and parks of St. Petersburg. It created a large part of the Alexander Park and a Park in front of the Second cadet corps (M Petrovsky) [4, 5].

The creation of gardens and parks of St. Petersburg was carried out by contractors on the basis of contracts concluded with them. The main distinguishing feature of the second period in the history of the creation of gardens and parks of St. Petersburg (from the mid-1860s to 1917) was the concentration of the entire landscape gardening of the city in the hands of the city public administration [6].

In the first half of the XIX century, city squares and boulevards appeared in the center of the city and the eastern part of Vasilyevsky Island, parks and avenues were created in the Petrograd and Narva parts. Urban plantings appeared in all areas of the capital.

In 1866, the Tauride Garden was opened in the center of St. Petersburg near the Tauride Palace. The second large Alexander Garden was laid out in 1872-1874. But no city park appeared. Basically, small gardens were arranged and the city streets were landscaped [7].

By 1914, in St. Petersburg there were about seventy objects with a total area of 153.53 hectares including the area of urban tree nurseries also created in the second half of the XIX - early XX centuries. The desire to decorate the gardens and parks in St. Petersburg increased from the second half of the XIX century. Starting in the 1870s fountains appeared in the gardens and squares of St. Petersburg, monuments to statesmen and cultural figures were installed. For example, in Alexandria square appeared a monument to Empress Catherine II and her companions in this connection and the square was renamed Catherine. Monuments of A S Pushkin and M V Lomonosov were erected in in the same-named gardens [2, 8].

Among the largest parks in St. Petersburg is the Alexander Park, named after Emperor Alexander 1. The two parts of the Alexander Park were arranged at the same time by two different ministries: Finance and Internal Affairs.

The most famous for its entertainment attractions is the Central Park of Culture and Recreation. Among the remaining parks of the city, the Mikhailovsky, Primorsky, Udelny and South Primorsky parks are worth noting.

The Landscape Gardening Department was established by the decision of the Executive Committee of the Leningrad City Council on January 27, 1944. The structure of the Department included low-power and scattered garden and park organizations, which were under the jurisdiction of the City Improvement Department. In 1957, the Landscaping and Construction Trust was organized [5].
From 1945 to 1957, 354 hectares of new green areas were created and 348 hectares were overhauled. 62.5 thousand trees, 644.5 thousand bushes were planted. In the period from 1957 to 1986, 652 thousand trees and 13346 thousand bushes were planted [7].

The major green objects of the post-war period were Primorsky and Moscow Victory Parks, the Park named after the 50th anniversary of October, South Primorsky Park, Aviators Park, the park in the 38th quarter of Polustrov, the park on Bolshevik Avenue, the park in the floodpit of the Murinsky stream, the hero-cities park, a park in the 20th quarter of Kupchino, the Internationalists Park, a park zone in the area of the Piskarevsky Memorial Cemetery, landscaping the road to Pulkovo Airport. In 1995, on the coast of the Gulf of Finland in the Primorsky District, a park was laid on an area of 90 hectares in honor of the 300th anniversary of the birth of St. Petersburg [2, 4, 7].

Currently, the Landscape Gardening Department is a structural unit of the Beautification committee. Subordinate to the Department are 17 state unitary enterprises of regional scale (some of them have now changed the organizational-legal form to Public Joint-Stock Company) and 7 city parks. They are caring for green plantings, which includes 55 parks with an area of 3162 hectares, 162 gardens (674 hectares), 708 squares (1117 hectares), 216 boulevards (1042 hectares), 755 green streets (1083 hectares) [9].

4. Discussion
The image of St. Petersburg is inseparable from the historical gardens and parks located on its territory. With increasing demands on the comfort of life on the part of residents of the megalopolis, the increase in anthropogenic load due to the increasing number of cars, the factors of efficient use of resources of the city and federal budget to preserve the territories of common green spaces play an ever greater importance.

More than two thousand hectares of parks representing unique works of Russian landscape architecture from the first quarter of the 18th century to the present day are under state protection. At present, the workers of landscape gardening are faced with the task of preserving the existing heritage and introducing progressive advanced methods of reconstruction and restoration, extending the life of unique landscape gardening ensembles.

The Landscape Gardening Department acts as a customer for the units engaged in the construction of new park areas, the restoration of historic parks, the care of greenery, the cultivation of planting material: it oversees and coordinates all works on landscaping the city and maintaining the forest-park zone.

The specificity of landscape gardening is that the finished product is created not only under the influence of human labor, but also under the significant influence of natural and climatic environmental factors. A long continuous biological-technological process at each individual site consists of a series of successive biological phases of growth and development of plantations. Each of them is associated with a certain labor process (work), which has a specific concrete goal, which does not coincide with the ultimate goal of construction, but is a means of achieving it. Each labor process (work) timed to a specific biological phase of plant growth and development is characterized by specific methods and means of influencing the conditions and object of work. At the same time, the production period and the working period do not coincide in time (the first is longer than the second) [9].

The list of works and activities and the technology of their implementation depend on the zonal and typological differences. This feature implies the regional nature of the work in the landscape gardening, taking into account natural factors, which ultimately should lead to an increase in production efficiency.

The next feature is the seasonality of work that is, the need for labor is not the same at different times of the year. This leaves an imprint on the organization of work.

The construction of the landscaping facility is stretched in time and includes production processes that have their own specifics and technological features. Completion of construction and agrotechnical works at the facility for construction and greening organizations is the production of finished products.
- a project embodied in nature for all structural elements such as planting trees and shrubs, lawns, flower beds, walkways, platforms, small forms, equipment. The peculiarity of landscape gardening and landscape construction is that the process of forming green spaces itself constitutes a set of production processes that are different in technology and is integral and inseparable: everything must be subordinated to a single goal, to the embodiment of the designers' plan. The final product of the organizations for the operation of landscaping objects are the green spaces formed in space and time in accordance with the plan of the designers reflected in the master plan [10].

The need for financial planning of enterprises is explained by an annually increasing competition in the market, by increasing demands on the quality of life on the part of the inhabitants of megalopolises.

Financial planning is of great importance for the management of the enterprise in making decisions and in analyzing the activities of the enterprise when finding a potential buyer of services or their supplier, when determining a reasonable transaction price. At the same time, the process of financial planning of an enterprise allows to square the balance of the enterprise, bring order to the depreciation charges and optimize the structure of production costs. As a result, financial planning of an enterprise contributes to the optimization of its management system and the success of applying modern methods of financial management in crisis economic situations and during production restructuring. Therefore, one of the main tasks today is the improvement of financial planning methods for the activities of landscape gardening enterprises.

Subsidies coming from the budget of St. Petersburg are considered at enterprises as a one-time non-refundable appropriation. Lack of cost comparison with performance does not stimulate workers.

The level of funding from public authorities is an indirect indicator of the state's assessment of the priority of this type of activity in relation to other activities in the social sphere. Landscape gardening enterprises are commercial organizations and have the right to independently earn funds from self-financing activities.

A weighty basis for the allocation of budget funds to a commercial enterprise operating in the environmental protection sphere is the fact that this type of financing should not be viewed as generating additional income by this enterprise, but as the practical implementation of a number of state functions through unitary enterprises: protection of ownership, protection of the natural complex, social function arising from the needs of the population in recreational services and its constitutional right to a favorable environment (Article 42 of the Constitution of the Russian Federation).

The lack of scientifically based proportions between the volume of budgetary subsidies and extrabudgetary funds, on the one hand, the order and direction of their spending, on the other, does not serve the main goal of the activities of landscape gardening enterprises and leads to a decrease in the use value of recreation services.

In the Russian economy, the financial planning of an enterprise and the organization of production (as well as other areas of management and organization) is in its infancy. Scientists and experts are increasingly paying attention to the formation of modern models and concepts of financial management, taking into account industry specifics. Increasing attention is paid to the study of the specifics of managing financial resources, which are the only resources that can be transformed into all other types of enterprise resources. Issues related to the formation of internal planning goals are also important. So from the questions of analyzing the financial condition of enterprises (in the period up to 2000), the focus shifts towards the growth of the company's value as the main goal of financial management. The development of financial planning in the enterprise is one of the main activities of the managers of the enterprise [11].

For many landscape gardening enterprises, there is a need for a ready-made methodology for developing financial planning for an enterprise with a specific industry linkage combining modern theoretical developments in the field of financial planning and organization of the production process and able to take into account the real features and problems of domestic landscape gardening enterprises.
Such a technique should be universal, that is, be suitable for implementation (with a small adjustment) for the majority of enterprises in a given industry, flexible (allow to improve and supplement all its components), progressive i.e. take into account current and future urgent trends in the development of both the internal environment of the enterprise and the external environment (national economy).

5. Conclusion
The essence of financial planning of enterprises is to determine the qualitative and quantitative indicators, forecasting the amount of cash flows necessary for the implementation of an effective production process. At present, the structure of enterprises of landscape gardening includes enterprises of various forms of ownership, such as unitary enterprises and joint-stock companies. Moreover, recently there has been a tendency of transition from unitary enterprises to joint-stock companies, which is associated with their further privatization.

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