INTRODUCTION

The development of culture, due to the specific nature of the cultural activity, requires active state support; state funding is the basis of state guarantees for the preservation and development of culture in the country. In most developed European countries, budget funding remains one of the main forms of state support for culture and leisure. However, expenditures for these needs form a relatively small part of the countries’ total expenditures – from 0.2% to 2.5%. The model of state funding of culture is formed in each country based on the choice of methods, forms, and mechanisms of financial policy. Its formation is strongly influenced by such factors as traditional national cultural values and the development of charity and sponsorship (KRAVCHENKO, 2015).

In unitary states such as Sweden, the state budget continues to play a major role, whereas in Germany, its economic functions are mainly limited to subsidising broadcasting and foreign cultural events. Support for culture and leisure from the state budget takes place through several channels: in the form of direct or indirect budget financing.

METHODS

Direct funding of cultural organisations takes place in all countries, but the largest share of it occurs in the budgets of the European unitary states. It takes the form of full funding of running costs and capital expenditure, special purpose transfers, and grants. The oldest method of state support for culture – full direct funding – has already been abandoned in most countries. Only some national museums, archives, libraries, or national broadcasting support retain this method of subsidy. Specially targeted transfers are usually used in national cultural development programs. Methods of research are the analysis of literary, analytical, educational, and methodological materials in the considered sphere of activity; methods of comparison and generalisation were also used.

RESULTS AND DISCUSSION

The most common form of direct state support is grants, which are paid to both organisations and individual cultural workers. The conditions under which they are awarded vary considerably from country to country. The Swedish system of cultural funding is characterised by a variety of grants (ASANOVA; DERYABINA; IGNATEVA, 2015). Cultural institutions here can apply for a contractual grant (its size is determined by an agreement concluded for a year between the state bodies and the cultural institution), a grant paid according to the results of work based on the norms of subsidisation, proportionally to the volume of goods and services, or the so-called basic (formulaic) grant. The grant has nothing to do with the actual labour costs of the institutions and their staffing levels, which they determine themselves. It only guarantees a certain level of employment in the cultural industries in a given region.

In many countries, the government provides grants on a counter-financing basis. This mechanism was first adopted in the UK and later in continental countries. Such grants not only help to improve the financial position of cultural institutions but also help them to adapt to the...
market environment, attracting extra-budgetary financial sources and developing commercial activity (LITVINNOVA, 2010b).

One of the most widespread and, in the opinion of the experts, the most democratic and effective methods of state financing of culture is the distribution of subsidies through intermediary non-governmental organizations (charitable foundations, public cultural institutes, and associations of creative workers). It is applied especially actively in Germany, Great Britain, and France. Funding of the sphere of culture based on a partnership of the state and corporate sponsors becomes more and more noticeable form of subsidising in Europe, which promotes a significant inflow of funds from the private sector (LITVINNOVA, LITVINNOVA, 2009).

Preservation of cultural heritage (architectural monuments, etc.), music and theatre festivals, exhibitions of modern visual arts, and the production of books are recognised as priority areas of funding. Only part of the funds allocated to support culture and the arts are distributed in European countries through the budgets of the Ministries of Culture (RESH, 2014). Other central departments also carry the burden of funding culture: the Ministry of Defence funds military bands, the Ministry of Justice funds cultural activities in prisons, and the Ministry of Education funds various subjects relating to culture for use in ordinary schools.

Interdepartmental cultural subsidy schemes have been set up to make budget funding more effective. In many countries along with budget financing, state financing from extra-budgetary funds justified by "special needs" of cultural industries and "national interests" has become widespread. The traditional source for these funds (e.g. in Finland, Norway, and Ireland) has been income from national lotteries, lotto, and sports betting (CHERNYSHEVA, 2015). These funds are used to support culture, and their resources are raised from central government revenues, as well as from special taxes on radio and television broadcasters and film distributors.

In European countries, the cultural sector has traditionally benefited from significant tax preferences. This is due to the specific nature of creative work and the particular social significance of the product it creates. Tax methods of stimulation of culture began to be applied even more widely when the sharp increase in the budget deficit in most countries led to a certain reorientation of the state policy from the use of direct tools of regulation of the economy to indirect ones (LITVINNOVA, 2010a). The system of tax benefits usually applies both to producers of cultural goods and services and financial "donors" of culture. Tax benefits are aimed at stimulating the growth of production and providing a diversity of goods and services, maintaining price stability in this sphere, and facilitating the inflow of non-state financial resources into it. The introduction of tax benefits for artists is aimed at improving the financial position of artists, painters, writers, etc. (POSTANOVLENIYE PRAVITEL'STVA MOSKVY, 2010)

The most radical was in Ireland, where for over 35 years all artists have been exempted from income taxation. In France, a similar benefit applies only to artists and sculptors; in Finland, state grants received by writers and other cultural figures are not subject to income tax (POSTANOVLENIYE PRAVITEL'STVA MOSKVY, 2010).

The most common tax benefit for cultural organisations and businesses is a tax exemption for goods and services produced in this area or a reduction in value added tax and sales taxes. There are also tax incentives for private donors. Contributions by charitable organisations to the cultural sector have traditionally been tax-free. In Belgium, France, and the UK, an inheritance tax reduction is provided to prevent the sale of private collections after the death of the owners if the heirs transfer the collections to public organisations. In Denmark, Belgium, Germany, France, and Italy, the owners of cultural and historical objects can deduct from their taxable income a portion of the costs of preserving these objects if they allow them to be exhibited (POSTANOVLENIYE PRAVITEL'STVA MOSKVY, 2011). Business sponsorship differs from philanthropic (patronage) activities proper in that it is directly linked to the market policy of corporations and serves promotional purposes. National tax laws don't usually provide special incentives for sponsorship, but they offer many opportunities to reduce a company's taxable income by deducting expenses on advertising and other marketing activities. Companies take advantage of this by including sponsorship costs as part of their expenses. In this way, governments subsidise sponsorship.
The main form of financial support for culture and the arts in the Netherlands, for example, is not one-year, as before, but four-year lump sums or block subsidies for cultural institutions. These are allocated on a competitive basis and are granted for four years. This form of subsidy gives cultural institutions more freedom to pursue their artistic and commercial policies. They can keep any operating profit for additional activities or cover operational deficits, to compensate deficits of a single year or season at the expense of other years (seasons) during the whole four-year period of the subsidy (VOLOSHINA, 2015).

Thus, the analysis of the European experience of funding culture and the arts leads to several conclusions. Each country forms its own model of public funding of culture and art which is adequate to the national system of interbudgetary relations and traditional directions of the state support of this sphere. However, all countries share the same approach to culture as a factor of not only the spiritual but also economic progress of society. With all the diversity of its branches and differences in their economic position, the sphere of culture and art is considered as a single important sector of the national economy, the development of which requires from the state complex measures of support (DIDYK, 2014).

Further, we will look at the specifics of organising the activities of foreign cultural and leisure institutions. This specificity largely influences the nature of leisure and recreational activity organisation at all levels, including local ones. The main specific features are as follows: there is no strict functional differentiation of cultural and leisure establishments, and all leisure functions are increasingly being combined in the activities of each one (an aspiration to multifunctionality: a museum, a library is also a club, i.e. a leisure centre). In many institutions of culture and the arts, first of all in museums, much attention is paid to solving recreational tasks (special recreational areas, including outdoor areas, catering points, children’s playrooms, etc., are created). The recreational function pervades the activities of most foreign cultural and leisure institutions. At the same time, it does not replace the main (specific) function of a particular institution. For example, with a powerful recreational background, foreign museums in England pay more and more attention to the development of intellectual and cognitive abilities of students (KAVERINA, 2017).

Libraries, which actively use club (leisure and recreational) forms, consider the expansion of users’ access to information (books, audio, video, computer facilities) as their main task. In recent years in some countries, like France, a new kind of library has appeared - a media library specialising in information about works of art. The work of bibliobuses (library on wheels) has become a common phenomenon in the streets and squares of French cities (MAGOMEDOV, NOSKOVA, 2019). The search for new forms of organisation of cultural and leisure activities is being carried out in all directions: both recreational (a wide variety of park types, artificial recreation areas), cultural and educational (museums and libraries), creative and compensatory (a variety of studios and amateur associations). The best British museum organizes an exhibition of amateur artists; in several foreign countries (Germany, Austria, Italy, USA) many banks become collectors, curators, and promoters of contemporary art. In this case, the bank acts both as an art gallery and, equally importantly, as a sponsor and patron of new types of art (KOLTUN, 2017). The approach to organising the activities of foreign cultural institutions is also interesting. Below are some recommendations from European experts on how to organise the work of museums and libraries (POSTANOVLENIYE PRAVITEL’STVA MOSKVY, 2011):

- the museum should not only show the exhibit but also provide necessary explanations;
- visitors (of museums) should not only be allowed to look at the exhibit but also to touch it with their hands, see it being restored or a copy of it being made, and even take part in it. The visitor remembers more in this way;
- museums should provide opportunities for visitors to relax, be entertained, and eat good food;
- books in libraries are long-term storage resources, not materials that should be discarded if they are not popular. If space needs to be made available for new acquisitions, books that are not in demand should be relocated while still being accessible and searchable in the catalogue;
- local libraries should fulfill an important social and educational function. They should be open at convenient times for the majority of the population, etc. (KRAVCHENKO, 2015).

A strong financial basis and considerable autonomy of local authorities allow to the greatest extent considering the cultural demands of the main categories of the population. In the West, the work in the neighbourhood constitutes the main part of cultural and leisure activities. This refers both to the functioning of various kinds of local cultural and leisure centres and to the holding of various kinds of cultural events (festivals, exhibitions, concerts, etc.). Practically everyone living in a settlement in Europe, the USA, and Canada has an opportunity to use the services of local cultural institutions and to take part in the conducted events. As a rule, most services are free of charge. The free provision of cultural services at the local level is one of the achievements of social policy in Western countries. Every citizen today has equal opportunities to use the basic means of culture (KIYAMOVA, 2018; VETROVA et al., 2019; KABANOVA, VETROVA, 2019).

We will also pay particular attention in our work to the preservation of cultural heritage, as it is one of the main ways for culture to exist. Preserving heritage can effectively contribute to a better understanding of one’s own history and national identity, which is an indispensable condition for the economic well-being and successful development of any state. France was the first European country to deal with the study and protection of cultural property at the state level. In 1830, the Inspectorate General for the Protection of Monuments was created, and in 1983, responsibility for cultural and historic heritage was transferred directly to the communes. Seventy-six protection zones representing the centres of historic towns were created in France. For an object (building, item, or landscape) to be covered by the state protection regime, it must be included in a special list of monuments protected by the state. The Minister of Culture is responsible for keeping this list. If the object is not owned by the state, the consent of the owner (department, municipality, institution, or an individual) is required to include it in the list. Protected monuments may not be demolished, moved, restored, or rebuilt without the express authorisation of the Minister of Culture. The Minister (through the authorities in charge of protection) can oblige the owner to restore the monument.

In Great Britain, the first organisation to protect and restore architectural heritage was the Society for the Protection of Ancient Buildings, formed in 1877. The first specific law about antiquities was passed in 1882, although to date there is no single piece of legislation about the protection and use of historic and cultural monuments in Britain. In the 20th century, legislation was adopted dealing with various aspects of monument conservation: the National Trust Acts of 1907, 1919, 1937, 1939, and 1953, the Antiquities Acts of 1913 and 1931, and the Historic Buildings and Monuments Act of 1953. However, other legislation (the Local Government Rights in Historic Buildings Act 1962, the Empty Churches and Other Religious Buildings Act 1969, the Town and Country Planning Acts 1971, 1972 and 1974, and the National Heritage Acts 1980, 1983 and 1985) still contain key provisions governing this area.

Immovable monuments are protected by the Ministry of the Environment, which exercises its powers through local authorities, approves protection zones, and lists monuments with the status of national monuments. The state registration of urban and architectural monuments was established by the Urban and Rural Planning Act of 1947; before that, antiquities were registered in general. Compulsory inclusion in the lists of protected objects is required:

- all buildings that remain in their original form, dating before 1700;
- most buildings from the Gregorian period of British architecture, dating from around 1700-1840;
- later buildings, especially those of the Victorian period from 1840-1900.

Another country that enshrined the protection of cultural heritage in law in the 19th century is Greece. The first legal act dedicated to the protection of cultural heritage, the "Law on the Prohibition of Exportation of Monuments of Art", was issued in Greece in 1834. Later the "Law on Antiquities" (1932) and the "Law on Monuments after 1830" were adopted (1950). In June
2002, a new law on the protection of cultural heritage was adopted in Greece. Characteristically, this law is not only concerned with the protection of monuments but also considers in detail the issues related to collecting, the functioning of the antique market, archaeological excavations, and the import and export of cultural property. Particular attention is paid to the functions of museums and their duties to cultural heritage.

According to state laws, all antiquities located in Greece (on public or private land, in rivers, lakes, and on the seabed), as well as all objects erected from the early Christian era to the fall of Byzantium (1453 AD) that are works of art, are the sole and permanent property and possession of Greece. In 1997, a major reform of the legislation on historical and cultural monuments was initiated in Italy. The adoption of the "Regulation of Cultural Property" required the Government to adopt a legislative decree containing a single text unifying and harmonising all regulations on cultural property and environmental property. Legislative Decree No. 490, "Unified Statutory Text for Cultural Property and Environmental Property" (29 October 1999) consolidated and systematized scattered regulations and simplified several procedures provided for in the legislation. Real estate objects of natural beauty or geological uniqueness, villas, gardens and parks, and properties of aesthetic and traditional value have been placed in a separate category.

At present, the legal basis for the protection of historical and cultural monuments in Poland is governed by the Act on the Protection and Guardianship of Monuments (2003). A novelty for Polish law (in comparison to the former Law on Protection of Cultural Monuments from 1962) is a clear distinction of the notion of monument protection and monument guardianship, whereby monument protection is the subject matter of public administration and guardianship is the subject matter of monument owners or holders. The new Law contains a detailed list of monuments subject to monument protection and guardianship, irrespective of their state of conservation. Monuments are classified into three main groups:

- movable monuments (works of fine art and crafts, household items; historical signs, including military equipment, seals, flags, etc.);
- immovable monuments (cultural landscapes; town-planning compositions; works of architecture and construction; works of defence; technical facilities; parks and gardens, etc.);
- archaeological monuments.

According to the Law of 2003, the management of immovable monuments and their surroundings may only be performed in a manner consistent with the principles of monument protection and considering their cultural value. The Minister of Culture and the governors are responsible for the highest level of supervision over monument conservation. The federal legislation on the protection and use of historical and cultural monuments in the USA has no shorter history. The Antiquities Act of 1906 was the first law designed to protect the historical monuments in the United States. This law granted the president full authority to designate objects located on land belonging to the federal administration as protected monuments.

Today, the United States has a sophisticated but effective system of monument preservation. The system combines a public recognition of the value of national heritage preservation with respect for the interests of building owners. The key to its success is a traditionally strong citizen initiative, with numerous public organizations, coordinating efforts and material support from the federal and state governments, and a strong mandate from municipal governments. Currently, federal legislation on the protection and use of historical and cultural monuments is codified in the Code of Laws of the USA (VOLOSHINA, 2015).

The Code contains a definition related to historical and cultural monuments in the US. According to the law, historic monuments are "areas, territories, buildings, structures, and objects listed in the National Register". This definition extends to the remains and ruins of the listed sites, as well as to their descriptions. At the federal level, the Minister of International Affairs is responsible for managing the protection of historical and cultural monuments. Under the Historic Monuments of National Interest Act of 1966, the Department is required to establish a National Register, listing areas, territories, buildings, structures, and other objects.
of American history, architecture, archaeology, engineering, and cultural value.

A distinctive feature of the monument conservation system in the United States is the high degree of decentralisation. The direct identification and recording of monuments are carried out by the states, which administer federal grants, transferring much of these funds to municipal governments, individuals, and community organisations, and adding their own grants to them. The federal government and the states only provide moral and material incentives to preserve monuments but do not directly monitor the condition of monuments (except for those owned by them). This does not mean, however, that preservation monitoring is entirely left to private and public organisations. States have delegated the right to regulate historic and architectural monuments to municipalities, and the lower levels of government have strong oversight in this area. Special commissions have been set up locally to decide on the assignment of the status of a monument, define the boundaries of historic districts, and have the right to prohibit the demolition and alteration of the appearance of valuable buildings by private owners (MUZYCH, 2015).

In the 19th century in Britain, the history of the international movement of public nongovernmental associations for the preservation of cultural heritage, the National Trust, began. One of the brightest representatives of the developed national cultural heritage preservation movement is the National Trust for the Preservation of Britain’s Historic Monuments, Sites and Scenic Areas. The National Trust of Great Britain, a charitable organisation wholly independent of the state, launched the worldwide National Trust movement. The Trust is led by a board of 52 members. Half of these are representatives from organisations associated with the work of the Trust, the other half are elected by all members of the Trust for a three-year term. The board is made up of a finance committee, a property committee, and regional committees. Funding comes from membership fees, donations, bequests by inheritance, and from commercial activities. The organisation has 3.4 million members and 43,000 volunteers. More than 12 million people a year visit the Trust’s facilities, plus some 50 million people visit the outdoor facilities. The trust owns 300 historic buildings and gardens and 49 industrial monuments and mills. It holds in trust woodlands, beaches, islands, archaeological sites – forever and for everyone – that is the motto of the oldest and largest National Trust in the world (POLISHCHUK, 2014).

The international National Trust movement includes a large number of countries. They are all modelled on the UK’s first trust and have chosen to educate their citizens as their main focus. The National Trust Association in Belgium, for example, is essentially an autonomous branch of the British National Trust. Created at the initiative of British expatriates, the association has set out to promote the work of the UK National Trust. The association organises many interesting social events and brings them to the attention of the Belgium public. Its programs include regular events in Belgium.

The National Trust of Australia is the oldest and largest voluntary organisation in the remote mainland. It has a long history (dating back to 1945) and an impressive social impact. In 1965, the trusts of the individual states of the country formed a common coordinating structure – the Australian National Trust Board (ANTB). This institution is currently based in Canberra, the capital city of Australia. ANTB’s continuing aim is to preserve and provide guardianship of the country’s national cultural, aboriginal, and natural heritage for the benefit of present and future generations. ANTB’s mission is to provide support to the Trust for the protection of Australia’s heritage through research, promotion, and protection. Australia has a complex system of heritage regulation, involving a differentiated approach to heritage protection together with planning control (CHERNYSHEVA, 2015). In assessing heritage values, trusts stick to the following principles:

- wide involvement and consideration of the views of the public, backed up by comprehensive research;
- involvement of local people, professionals, and heritage owners;
- clear criteria in heritage assessment;
- a minimum of standards for the universal protection of all sites of heritage values;
• clear, comprehensive, and coherent policies for the protection of heritage objects.

The success of the Australian National Trust in conserving heritage assets and the environment is due to a number of strengths: the high level of professionalism and expertise in this area, the high reputation of the National Trust name for heritage protection throughout the country, the widespread public recognition; the highly effective management of heritage assets through a wide range of voluntary work. The initiative to establish national trusts has been supported by many countries such as Italy, Japan, Ireland, also national trusts have developed in Bermuda and Bahamas (VOLOSHINA, 2015; EVSTRATOVA; VETROVA; KABANOVA, 2019).

Volunteer movements make an indisputable contribution to the preservation of the cultural heritage of Europe and other countries. There is a whole network of national and international volunteer associations in Europe associated with important activities for the protection and preservation of cultural heritage. The best known of these are: "Open Houses" (Germany), Union “REMPART” (France), "One School - One Monument" (Macedonia), "Help European Voluntary Services" (European Union), and many others (KIYAMOVA, 2018).

We should also mention the legislative educational activities of the United States in the field of cultural heritage preservation, which have some differences from the European counterparts. In the United States of America, since the 70s, a program has been widely implemented, thanks to which entire cities have been able to resist the demolition of historic buildings and to preserve and revive their historic districts. Established in 1976, the National Trust for Historic Preservation's Main Street Project has evolved into one of the nation's most successful urban historic preservation and revitalisation programs. Today, the Main Street program is implemented in more than a thousand cities and towns across the United States and serves as a model for similar programs in Australia, Canada, New Zealand, and Venezuela (PROVALINSKII, 2017). Many cities in Brazil, the Czech Republic, India, Lithuania, and Ukraine are also looking to apply this experience. It is a program that prioritises the natural aspirations of citizens and the qualifications of professionals, a program that respects the inseparable link between the economic and physical environment and helps to restore the accumulated centuries-old character of the relevant historic places.

CONCLUSION
Culture is a socially manifested, historically evolving process of human creativity to assimilate, create, preserve, and spread material and spiritual values and norms, aimed at satisfying the needs and interests of an individual, social groups, and society. Modern people live in a world, the most important feature of which is cultural diversity, they constantly come into interaction with an increasing multitude of cultures and cultural communities. Each participant in cultural interaction acts not only as a consumer of cultures but also as a maker, carrier, and creator of the cultures of the communities to which they belong.

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Áreas prioritárias para a administração pública no campo da cultura e lazer

Ámbitos prioritarios para la administración pública en el ámbito de la cultura y el ocio

Resumo
A cultura é uma das esferas mais importantes da sociedade humana, refletindo seu nível de desenvolvimento. Valores espirituais e materiais que constituem a riqueza nacional de um país são produzidos, acumulados e preservados ali. A riqueza espiritual da cultura não está sujeita à influência do tempo e dos processos de inflação e é um meio real de acumulação. A cultura enriquece as pessoas com o conhecimento, ajuda-as a evoluir e transmite o patrimônio cultural de geração em geração, acumulado ao longo de muitos anos. Ao compreender a cultura como uma esfera particular da atividade humana, temos a perspectiva de uma gestão proposta dela. A cultura nesse contexto é entendida como resultado de práticas culturais acumuladas, transmitidas e produzidas pelas pessoas. Tais práticas estão concentradas em museus, salas de exposições, teatros, casas de cultura, escolas de arte, bibliotecas, oficinas criativas, etc.

Palavras-chave: Covid-19. Módulos semânticos. Campos semânticos. Unidades independentes. Mecanismos de criação.

Abstract
Culture is one of the most important spheres of human society, reflecting its level of development. Spiritual and material values that constitute the national wealth of a country are produced, accumulated, and preserved there. The spiritual wealth of culture is not subject to the influence of time and the processes of inflation and is a real means of accumulation. Culture enriches people with knowledge, helps them to evolve, and transmits cultural heritage from generation to generation, accumulated over many years. By understanding culture as a particular sphere of human activity, we have the prospect of purposeful management of it. Culture in this context is understood as a result of accumulated, transmitted, and produced cultural practices of people. Such practices are concentrated in museums, exhibition halls, theatres, houses of culture, art schools, libraries, creative workshops, etc.

Keywords: Covid-19. Semantic modules. Semantic fields. Syntactically independent units. Mechanisms of creation.

Resumen
La cultura es una de las esferas más importantes de la sociedad humana, que refleja su nivel de desarrollo. Allí se producen, acumulan y preservan los valores espirituales y materiales que constituyen la riqueza nacional de un país. La riqueza espiritual de la cultura no está sujeta a la influencia del tiempo y los procesos de inflación y es un verdadero medio de acumulación. La cultura enriquece a las personas con conocimientos, les ayuda a evolucionar y transmite el patrimonio cultural de generación en generación, acumulado a lo largo de muchos años. Al entender la cultura como una esfera particular de la actividad humana, tenemos la perspectiva de una gestión con propósito de la misma. La cultura en este contexto se entiende como resultado de las prácticas culturales acumuladas, transmitidas y producidas de las personas. Estas prácticas se concentran en museos, salas de exposiciones, teatros, casas de cultura, escuelas de arte, bibliotecas, talleres creativos, etc.

Palabras-clave: Covid-19. Semantic modules. Semantic fields. Syntactically independent units. Mechanisms of creation.