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FINANCIAL MANAGEMENT OF THE SANATORIUM AND SPA RESORTS

2015-2017

The approaches to the integrated evaluation of financial management of the sanatorium and spa resorts are considered. The article presents a financial mechanism through which the financial management of a SSR was accomplished. The dynamics of financing the state program of resorts and tourism development in the Republic of Crimea for 2015-2017 years is presented. The main indicators of the effectiveness of spa services. To evaluate the efficiency of sanatorium and spa services by a number of criteria the indicators are proposed which allow evaluation of the given efficiency.

Keywords: recreants, financial management, sanatorium and spa facilities, sanatorium and spa complex, the market of the sanatorium and spa services.

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