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The subject. The concept and elements of the economic basis of local self-government are discussed in the paper in the context of different laws on local self-government.

The purpose of the paper is to identify the main ways of increasing the economic basis of municipalities.

The methodology of paper includes the formal logical interpretation of Russian legislation and systematization of the court practice that concerns economical issues of local self-government as well as analysis and synthesis of statistics data of the Ministry of Justice of Russia and the Ministry of Finance of Russia.

The main results and scope of their application. The features of municipal property and local budgets are consistently considered. The property base of the municipality should be analyzed through the scope of its adequacy for the implementation of the relevant functions, including for the performance of public obligations. The profile of municipal assets and their purpose should play the minor role. The instruments of property management used by local governments (like attracting private investment) are also important. The sources of revenues and expenditures of the local budget are important not as themselves in absolute terms, but in the context of the ratio with the volume of competency that is assigned to local governments. The improvement of control and supervisory activities is a resource for improving the economic basis of local self-government. The proposed qualitative analysis the economic basis of local self-government may inspire new researches in the field of municipal law.

Conclusions. The formation of the economic basis of local self-government is a complex process, closely related to the legal, territorial, organizational and competence bases of local self-government and it is determined by legislation and law enforcement practice.

1. Introduction The concept and elements of the economic basis of local government

Questions adequately reflect the economic basis of local government in the law does not lose relevance, as evidenced by more and more studies of certain aspects of this problem [1 - 6]. At the same time, there is a need for a comprehensive understanding of the existing legal norms in this area and the practice of their application, which is the aim of the present work.

If you take as a point of reference the federal law on local self-government and analyze all subsequent Russian laws on local self-government, it can be found that the term “economic basis of local self-government” was used in all.

Thus, in the Union Law of 1990, this term was used in the title of the second section, and in the first article of this section a different term was already used - the economic base of local self-government. Economic base of local self-compiled if the natural resources (land, its mineral wealth, waters, forests, flora and fauna), municipal and other property that serves as a source of income of local government and addressing the socio-economic needs of the population relevant territory (Article 8 of the Law).

In the Law of the RSFSR on local self-government in 1991 this approach has generally been retained. Economic base of local self-compiled if the natural resources (land, its mineral wealth, waters, forests, flora and fauna), municipal and other property that serves as a source of income of local government and addressing the needs of the population of the corresponding territory (Article 36 of the Law). Even a superficial analysis shows that this is no longer

communal, but municipal property; the indication of the socio-economic interests of the population has disappeared.

In the 1995 Federal Law on Local Self-Government the approach has already changed significantly. The Law states that the economic basis of local self-government consists of municipal property, local finances, state-owned property and transferred to local authorities, as well as other property in accordance with the law to meet the needs of the population of the municipality (Article 28 of the Law) .

In the current law of 2003 on local self-government (hereinafter referred to as Federal Law No. 131-FZ) states that the *economic basis of local self-government is municipal property, local budget funds, and property rights of municipalities* (Article 50 § 1 of the Law). Thus, the federal legislator names three main elements of the economic basis of local self-government:

- municipal property;
- local budget funds;
- property rights of municipalities.

Legal definition of the term "non-property rights". As an example, the understanding of its content can result in the definition of H contained in the commentary to the article s 49 of the Federal Law № 131-FZ. And substantial rights - subjective rights associated with the possession, use and disposal of property, as well as material (property) requirements that arise between the participants of civil turnover regarding the distribution of this property and exchange (goods, works, services, money, securities and others). Property rights are the powers of the owner, the right of economic management, the right of operational management, servitudes (property rights) and obligations of rights (arising from both contractual and non-contractual obligations) [7]. The authors of another comment draw attention to the fact that this term as a civil law has a complex structure and includes not only the rights to municipal property, but also rights to use and dispose of objects owned by the state and transferred to the management of local governments [8]. In accordance with Art. 125 of the Civil Code of the Russian Federation, local governments can independently acquire and exercise property rights.

2. Municipal property

The term "municipal property" appeared in the RSFSR Law on Local Self-Government in 1991 . Article 37 stated that municipal property is the property of the population of the relevant territory. And there were listed facilities that could be in municipal ownership: local budget funds, local extrabudgetary and foreign exchange funds, municipal housing stock, non-residential premises in the houses of municipal housing stock, engineering infrastructure objects and other facilities that directly provide public services to the public. territory, except as required by law. Municipal property could have been land plots, mining allotments, natural objects (reservoirs, forests, meadows, etc.), securities and other financial assets, nonresidential premises, enterprises, other property complexes, institutions of public education, culture, health care, and property necessary to meet the communal, social and cultural needs of the population of the relevant territory.

In the current Federal Law No. 131-FZ, a fundamentally different approach. Nothing is said about the "property of the population of the relevant territory", a more complex legal construction is used. Thus, in accordance with Article 215 of the Civil Code of the Russian Federation, property owned by urban and rural settlements, as well as other municipalities, is municipal property; on behalf of the municipality the rights of the owner are exercised by the local authorities. In other words, *The owner of the municipal property is the municipal entity, on behalf of which the local government bodies act* . The content of the term "municipal entity" as a populated area is disclosed in the legislation on local self-government. Thus, the current legislation provides that municipal property belongs to the population (is property) of the relevant territory , although I use completely different means of legal technology to express this approach.

Federal Law No. 131-FZ does not provide a list of objects or property complexes that may be in municipal ownership, as was the case in the 1991 law. Instead, Article 50 is based on the *principle of the purpose of the property* - “*property after authority*”. In other words, in the composition of municipal property may be the property that is necessary for the exercise of the relevant authority. (Part 1 of Article 50 of Federal Law No. 131-FZ). Non-core property is subject to alienation or conversion (Part 5 of Article 50 of Federal Law No. 131-FZ).

Along the way, it should be noted that since different types of municipalities have a different list of issues of local importance, different levels of authority, the composition of municipal property is really different.

In the original version of Article 50 of Federal Law No. 131-FZ, the list of property that could be in municipal ownership was of a closed nature, which conflicted with other norms. Exploring this issue, the Constitutional Court of the Russian Federation drew attention to the fact that when transferring property that may be owned by municipal entities, the federal legislator does not restrict them from the possibility to own other property intended for the exercise of their powers.

The right of municipal property arises or terminates from the following grounds provided by laws and other legal acts [9, p. 264-279; 10, p. 3-9].

1. Grounds stipulated in the Civil Code. This is primarily about various civil transactions (purchase and sale, donation, etc.). A special category of cases are cases involving the acquisition of municipal property rights to ownerless property. The appeal for setting and registration of ownerless property may be only local government (Article 225 of the Civil Code). Law enforcement agencies often identify this with the obligation to obtain such property as municipal property (especially for property that is dangerous to human life or health, a security risk - ownerless cattle clone, transformer stations, gateways, etc.).

Need to name such grounds as exemption for municipal needs, donation of property to municipal property. These mechanisms are regularly examined in judicial practice. In the opinion of the Constitutional Court of the Russian Federation, the housing fund for social use, pre-school institutions and communal infrastructure facilities are used not only in its private interests, but also in the interests of the population, which are subject to state protection. Therefore, the relations connected with ensuring the functioning and preservation of the designated purpose of these objects are of a public-legal nature. The legislator has the right to determine that those or other objects necessary for the sustenance of the population in the process of bankruptcy proceedings are subject to transfer to the relevant municipality. Thereby realized and the distribution between the various levels of public authority functions of the welfare state (Regulation dated May 16, 2000 No. 8-P).

The only civil-law basis for the termination of the right of municipal property is privatization, which involves the transfer of property to private property.

2. Acquisition of municipal property in the order of delimiting state ownership of federal state property, state ownership of subjects RF, municipal property. The main regulation is the resolution of the Supreme Council Of the Russian Federation of December 27, 1991 No. 3020-I, according to which the objects of state ownership specified in Appendix 3 to the resolution, regardless of whose balance sheet they are on, are transferred to municipal ownership. Judicial practices related to application of this Regulation, leading to the fact that local governments urge to take to the municipal ownership property that cannot be on their balance sheets by virtue of Art Atiyah 50 of the Federal Law № 131-FZ, and the property which is in a bad condition without proper documentation and etc.; courts often point to the impossibility of setting any requirements (ie isolation of money for the maintenance or reduction in the proper condition of the property, the presence of the necessary documents, etc.).

3. Purchase / termination of ownership of the property in a connection with the ongoing reform on the division of powers between different levels of public authority (state property becomes municipal or vice versa). This procedure is governed by federal law of 22 August 2004 No. 122-FZ and was repeatedly a subject of consideration by the Constitutional Court of the

Russian Federation. The Constitutional Court, in particular, stressed that the general procedure for the transfer of property from one public owner to another in connection with the redistribution of public powers and - regardless of the composition of public-territorial entities acting as participants in such a transfer, and the direction of movement of property in public ownership - when implementing it, they adhere to general principles and guarantees, which include the presence of the will of all interested subjects and the coherence of actions of the relevant authorized bodies, which makes it necessary to take into account the position of local governments in the case when the municipality acts as a recipient of property located in property of the Russian Federation, i.e. when transferring property from federal ownership to municipal ownership. Unconditional acceptance of property objects could entail additional costs for municipalities to maintain them and significantly impede the implementation of the constitutional functions of local self-government. At the same time, local communities themselves would be, in essence, an object of state activity, which is inconsistent with their constitutional and legal status of the subject of the right to exercise municipal authority, guaranteed, in particular, the right to judicial protection and the prohibition of limiting the rights of local self-government (the resolution of the court of the Russian Federation of 30.06. 2006 № 8-P, the determination № 542-O and № 828-OP).

4. The acquisition / termination of the right of municipal property as a result of the division of property between different types of municipalities. This procedure is also regulated by Federal Law of 22 August 2004 city number 122-FZ. Article 11.1 of the Law provides that the delimitation of property in municipal ownership between municipal districts, settlements, urban districts, urban districts with intracity division, intracity districts is carried out by the legal acts of the constituent entities of the Russian Federation adopted by the relevant municipal entities.

Thus it is clear that the diversity of the occurrence / termination of municipal property rights grounds can be divided into two groups, with the civil and public law. Their differences are associated, in particular, with retribution, voluntariness. Although recently, thanks to the emerging law enforcement practice, these differences are in some cases erased.

It is necessary to look at the property base of a municipality not only in the context of the profile of assets, their intended purpose, but also from the position of sufficiency for the implementation of relevant functions, including the fulfillment of public obligations. No less important and asset management tools for attracting private investment, ie used by local governments.

So, recently, the *discussion about the abolition of unitary enterprises* has intensified significantly. The Federal Antimonopoly Service of Russia plays a significant role in it ; The Ministry of Construction of Russia consistently proposes to abolish all municipal unitary enterprises in the housing and utilities sector and go to concession agreements.

AT Strategies for the development of competition and antitrust regulation in the Russian Federation for the period 2013–2024 "(approved by the FAS Russia Presidium on July 3, 2013) state that the elimination of state and municipal unitary enterprises in all competitive sectors of the economy is one of the measures to eliminate excess government regulation. The report of the state Council of the priority directions of activity of subjects of the Russian Federation to promote the development of competition in the Russian Federation stated that many companies with state and unitsipalnym participation operate in competitive markets, the activities of which are not related to the implementation of socially important public functions . As a rule, approximately such disadvantages of unitary enterprises are called: the labor productivity of workers of unitary enterprises is on average 4.5 times lower than that of employees of organizations of other organizational and legal forms. "Protected demand" for the company's products, additional opportunities for its capitalization by the owner of the property, impossibility of absorbing inefficient enterprises, lack of market signals for changing ineffective management team and low efficiency of bankruptcy procedures of unitary enterprises - eliminate the possibility of market control of the enterprise and negatively affect competition.

In July 2018, the Government of the Russian Federation introduced the draft Federal Law No. 508673-7 "On Amendments to Certain Legislative Acts of the Russian Federation Concerning the Provision of Uninterrupted Heat, Water Supply and Drainage". The proposed changes are aimed at banning the creation of state or municipal enterprises based on the right of economic management, state and municipal institutions for the implementation of activities in the areas of heat supply, water supply, and sanitation. On the first place, I see a completely new trends in the field of property management related to performance management, the basis of the m constant monitoring. Began to formulate new principles of disposal of property: "smart" privatization, "explain or sell" et al .

At the same time, it is necessary to pay attention to the fact that not all municipalities have the *opportunity to ensure competition*, and it is not possible in all spheres - no one has canceled the social obligations of the state. Therefore, the Decree of the President of the Russian Federation of December 21, 2017 No. 618 "On the main directions of state policy on the development of competition" uses more correct wording, states the need to reduce the share of economic entities established or controlled by the state or municipalities in the total number of economic entities carrying out activities in commodity markets. However, the trend is obvious.

In recent years, the practice of attracting investors to what is called public infrastructure (education, healthcare, roads, landscaping, housing) has become quite active . Attracting private investors to solving, in fact, public tasks is a completely new challenge, because before that the state had always taken responsibility for them. According to experts of the Center for Public-Private Partnerships, 2,500 projects of municipal-private partnership are being implemented in Russia today . Of these, 2 thousand - projects in the field of public utilities (mainly heat and water supply); the rest - projects in the social sphere, transport services for the population and handling of solid household waste [11, p . 35].

The experts who spoke at the panel discussion "of municipal-private partnership in Russia: current status and trends", noted that *the development of municipal-private partnership mechanism* due to the following . Firstly, the demand for small private enterprise projects at the local level in the housing and utilities sector is caused by the direct requirement of legislation on concluding concession agreements. Secondly, when there is a need to create a social infrastructure object (school, kindergarten, cultural center, park), but these objects cannot be created purely as private ones. Thirdly, when it comes to the transfer of existing property or the removal of the load, which is not profile for the municipality. For example, in Russia, about 20 concession agreements were concluded in relation to bathing and laundry complexes - for Russian municipalities in the modern realities, the concession was the only way to attract private investment and abandon the unprofitable MUP in the operation of a bath [11, p . 36] .

Experts state that the federal legislation does not clearly define the organizational and legal forms of a public-private partnership, therefore, they propose to single out the following: public-private and municipal-private partnerships themselves; concessions; public-private partnership based on the lease of state or municipal property; investment contracts; equity participation; other (or mixed) forms (for example, budget investments to legal entities that are not state and municipal institutions and state or municipal unitary enterprises; pledge of property owned by the municipal government; long-term lease of municipal property; creation of joint legal entities; provision of municipal guarantees to an economic entity , etc.) [12, c. 354-355] .

The topic of *investment attractiveness of the territory of the municipality* is important and multidimensional, involving not only the practical activities of the authorities, but also the development of new legal structures.

As an example of local government, is the work of local governments of some rural settlements, which are considered important publications th annually updated plan for the creation of objects needed for infrastructure investors in the municipality and the provision of information to be placed on the investment map of the Russian Federation; availability of accessible infrastructure for the placement of industrial and other objects of investors (industrial parks, technology parks, business incubators, investment sites, areas of cluster development);

Development in and placing in the public domain of the investment passport of the municipality [13, p. 40-43]. By the way, the importance of such activities is indicated in the above-mentioned Competitiveness Development Report.

An example of creating a new legal structure that is important for increasing the investment attractiveness of a region is the creation of a mechanism for the legal *registration of a territory brand*. Thus, in July 2018, the draft Federal Law No. 509994-7 “On Amendments to Part Four of the Civil Code of the Russian Federation” was introduced to the State Duma, which provides for the registration of so-called regional brands. Registration of municipal brands is important not only for the protection and protection the brand itself, but also as an incentive to increase the investment attractiveness of the relevant territory, and in some cases, as a certain opportunity to replenish local budget revenues. The latter is especially important for the so-called small cities and historical settlements.

3. Local budgets as a financial basis for the implementation of the powers of local governments

Each municipality has its own budget (local budget). Formation, approval, execution of the local budget and control over its execution are carried out by local governments independently in compliance with the requirements established by the Budget Code of the Russian Federation, Federal Law No. 131-FZ, regional and municipal regulatory legal acts.

One of the most significant court decisions in this area is the Resolution of the Constitutional Court of the Russian Federation dated 11.11.2003 № 16-P. The financial independence of local government implies the *existence of the necessary budgetary rights of local governments*. Accordingly, the degree of financial independence is determined by the budgetary competence of local governments, which is enshrined in the Constitution of the Russian Federation and current legislation. Later, the Constitutional Court of the Russian Federation in its Resolution of 17.06. 2004 No. 12-P indicated that the budget of each territorial level as a tool for implementing the financial policy of the state serves to distribute and redistribute financial resources in a certain territory, thereby providing financial support for public functions, and budget relations themselves are in this case an essential element of the socio-economic development and municipalities. The Resolution once again emphasizes that the budget of a constituent entity of the Russian Federation or the local budget does not exist in isolation - they are an integral part of the financial system of the Russian Federation. Lack of own revenue sources at the level of the subjects of the Russian Federation or municipalities implies the need to implement budgetary regulation in order to balance the respective budgets.

You can cite other positions of the Constitutional Court of the Russian Federation, which played a large role in forming the financial basis of local self-government. So, the opinion of the Constitutional Court of the Russian Federation *as applied to local governments is that the concept of “establishing taxes and fees” has a different legal meaning* (Resolution of the Constitutional Court of the Russian Federation of March 21, 1997 No. 5-P) . Determination of the meaning of the concept of "establishing taxes and fees" is possible only with due regard for the fundamental rights of a person and citizen, enshrined in Articles 34 and 35 of the Constitution of the Russian Federation as well as the constitutional principle of unity of the economic space extends to the establishment of taxes and fees by local governments. It follows that local governments are not entitled to impose additional taxes and fees that are not provided for by federal law. A different understanding of the meaning of “establishing local taxes and fees” contained in Article 132 (Part 1) of the Constitution of the Russian Federation would contradict the actual content of the Constitution of the Russian Federation. Representative bodies of local self-government have the right to independently decide only the question whether or not to introduce those local taxes that are listed in the Tax Code of the Russian Federation (Definition of the Constitutional Court of the Russian Federation of 05.02.1998 No. 22-O).

The Ministry of Finance of the Russian Federation annually publishes information on the results of monitoring local budgets of the Russian Federation, which allows you to look at some parameters not only in absolute value, but also in dynamics (Table 1).

Table 1. The main parameters of revenues of local budgets (according to the Ministry of Finance of Russia)

	On January 1, 2010	On January 1, 2018
Total revenue received by local budgets	2388 , 0 billion rubles.	3,845.7 billion rubles
Own revenues of local budgets , incl.	1805.3 billion rubles (75.6%)	2504.8 (65.1%)
Tax and non-tax revenues	963.3 billion rubles. (53.4%)	1392.8 billion rubles. (55.6%)
For reference: tax revenues	39.9%	44.8%
Intergovernmental transfers excluding subventions	842.0 (46.6%)	1112.0 billion rubles. (44.4%)
For reference:		
subsidies	21.2%	342.3 billion rubles. (14.0%)
subsidies	29.4%	594.7 billion rubles. (24.2%)
subventions	40.9%	1340.9 billion rubles. (54.7%)
other intergovernmental transfers	8.5%	173.6 billion rubles. (7.1%)

The analysis of the figures given in table 1 shows the growth of local budget revenues in absolute terms , at the same time, as a percentage, the share of own revenues decreased. The proportion of tax and non-tax revenues in the own revenues of local budgets has not changed fundamentally. The ratio of different types in intergovernmental transfers has undergone significant changes - the volume of subsidies has decreased, and the subventions have increased. This means an increase in the performance of the transferred powers (as a rule, it is a question of state powers, although there may be other options).

Describing the *tax revenues of local budgets*, experts usually call such features [14, p. 15-21]:

- revenue from local taxes are not significant to the local budgets, but directly depends I t from the activities of local authorities , including on measures taken to complete registration of the respective objects of taxation ;

- federal benefits for regional and local taxes significantly reduce revenues to local budgets and do not provide local authorities with any opportunities to regulate development using these benefits; tax concessions become a productive tool for regulating development only when they are granted at the level at which the tax is administered and credited to budgets ; OKMO even proposes to pay attention to the assessment of the effectiveness of tax incentives for local taxes, taking into account indicators of budget and social efficiency;

- effective mechanisms for regulating municipal development is the transfer of tax standards to local budgets; according to the Russian Ministry of Finance in 2017 In addition to deductions from the personal income tax, the subjects of the Russian Federation set uniform standards for deductions for the following types of federal and regional taxes and fees on a permanent basis: corporate property tax - 11 regions; corporate income tax - 4 regions; transport tax - 6 regions; tax on the extraction of common minerals - 14 regions; gambling business tax - 5 regions; tax levied in connection with the application of the simplified taxation system - 41 regions (an increase of 5 regions); tax on the extraction of other minerals - 6 regions; individual excise taxes on excisable goods (excluding excise taxes on petroleum products) - 4 regions.

Sources of revenues and expenditures of the local budget are not important in their own right in absolute terms, but in the context of correlation with the scope of authority entrusted to local governments. By the way, this is also indicated in Part 2 of Article 9 of the

European Charter of Local Self-Government: the financial resources of local governments should be commensurate with the powers vested in them by the Constitution or by law.

Table 2 provides information on the dynamics of changes in the number of issues of local importance, depending on the type of municipality.

Table 2 . Information on the number of local issues assigned to municipalities

	08.28.1995	10/06/2003	Until 05.05.2014	After 27 . 05 .2014	08/01/2018
municipality	thirty	-		-	
urban settlement	-	22	39	39	38
rural settlement		22	39	13	13
metropolitan area	-	20	37	37	39
urban district	-	27	44	44	44
intracity district	-	-	-	13	13

Analysis of the number of local issues quite clearly shows a tendency to increase them. In practice, this situation causes a lot of complaints from both the expert and the municipal community. It seems appropriate to introduce a moratorium on introducing changes and additions to the list of issues of local self-government for at least several years, so that local governments can build a system for their implementation.

As early as 2000, the Decree of the Constitutional Court of the Russian Federation No. 15-P of November 30 formulated that local issues can only be decided by local authorities, they cannot be transferred to state authorities, otherwise it will mean emasculation of local self-government.

The Constitutional Court of the Russian Federation emphasized that "the constitutional principle of independence of local self-government, within its authority, ensures that the population resolves issues of local importance (Article 12 and part 1 of Article 130 of the Constitution of the Russian Federation) cannot be limited by the legislator of a subject of the Russian Federation (part 5 of Article 76 of the Constitution of the Russian Federation The provisions of paragraphs 3 and 5 of Article 21 of the Charter (Basic Law) of the Kursk Region, by their literal meaning, do not exclude the possibility of transferring powers to the state authorities of the Kursk Region to resolve local issues in any volume, which can not only limit, contrary to the requirements of paragraph 3 of Article 55 The Constitution of the Russian Federation has the right of citizens to exercise local self-government, but also to endanger its very existence on a part of the territory of the Kursk region. This, however, does not exclude interaction, including on a contractual basis, of local governments and state authorities of the Kursk region to solve common tasks directly related to issues of local importance in the interests of the population of the municipality "(Resolution of the Constitutional Court of the Russian Federation of November 30 2000 No. 15-P).

This position is still valid today, but in May 2014, Federal Law No. 131-FZ was amended to allow for the redistribution of powers between local governments and state authorities. In other words, in accordance with the law of the constituent entity of the Russian Federation, it is possible for state bodies to exercise powers to resolve issues of local significance.

Moreover, the original wording of the Federal Law No. 131-FZ could only contain the list of local issues in this law and nowhere else: "The list of issues of local significance can only be changed by amending and supplementing this Federal Law " (Part 1 Article 18 of the Law). Currently, local issues can be established by the laws of the constituent entities of the Russian Federation ("the laws of constituent entities of the Russian Federation may establish additional

local issues of urban districts with intracity division with the transfer of material resources and financial resources necessary for their implementation” - part 3 of Article 16 of Federal Law No. 131- FZ). In other words, if the initial list of issues of local significance was of a closed nature, it now depends on the discretion of the subjects of the Russian Federation. The level of guarantees of local self-government is significantly reduced and moved from the federal level to the level of the subjects of the Russian Federation [15, p. 2-19].

A whole *stratum of financial problems is associated with certain state powers transferred to local authorities*. These include:

- a significant number of “hidden” powers, the so-called “unfunded mandates” (powers are not transferred in an appropriate way, which makes it impossible for municipal entities to receive funding);

- at the federal level there is no methodology for calculating the funds necessary for those or other powers; The Ministry of Finance of Russia ascertains the existence of different approaches of the regions to the transfer of state powers to local governments; The OKMO speaks more harshly, stating that not only diverse, but in fact individual organizational and financial models of municipalities exercising their own and delegated powers are being implemented on the ground; OKMO offering is to provide for the obligation of public authorities of subjects of the Russian Federation with the transfer of powers from the regional to the municipal level to apply the techniques that allow to objectively calculate the amount of subsidies that are provided for the implementation of the transfer of state powers, and to determine their degree of effectiveness;

- the peculiarity of the law enforcement practice is such that local governments cannot always actually receive money for the actual state powers.

In 2018 the Constitutional Court of the Russian Federation adopted a landmark decision is, associated with the study of inter-budgetary relations (municipal entity - the subject of the Russian Federation). The fact is that a fairly stable and numerous practice has been formed, when local governments could not recover from the budget of a constituent entity of the Russian Federation due to them money even if there was a court decision. The reason is simple - the end of the budget year. Unfortunately, attempts by municipalities to recover money outside of the fiscal year usually resulted in refusals. Not infrequently , courts of general jurisdiction proceeded from the following: budget legislation allows imposing expenditure obligations on a constituent entity of the Russian Federation only within a certain financial year; since the budget of a constituent entity of the Russian Federation in respect of which the question is raised about the recovery of the subsidy funds not received , was fulfilled by the time the plaintiff applied to the court, obligations under these budgets should be considered terminated, including on the basis of paragraph 3 of Article 242 of the Budget Code of the Russian Federation ; the possibility of collecting from the budget of a constituent entity of the Russian Federation the amount of the subsidy that was not received during the period of the budget law for a particular year in the following years is not provided for by the current legislation.

The Resolution of the Constitutional Court of the Russian Federation of 07/18/2018 No. 33-P "On the case of verifying the constitutionality of clause 3 of Article 242 of the Budget Code of the Russian Federation in connection with the complaint of the municipality - the urban district" City of Chita "states that the completion of the fiscal year and the termination of the budget allocations, limits of budgetary obligations and marginal volumes of financing of the current fiscal year is not in itself a basis for the termination of expenditure obligations assumed by the subject of the Russian Federation and cannot serve be a reason for denial of access to their enforcement within the existing judicial procedures. Otherwise would mean, in essence, the impossibility of satisfying the property claims of a municipality to a constituent entity of the Russian Federation on a merely formal basis that they were presented outside of the fiscal year during which the corresponding budgetary obligations were to be fulfilled, and thus would create - contrary to the requirements of Articles 8 (part 2), 12, 19 (part 1), 46 (parts 1 and 2) and 130 - 133 The Constitution of the Russian Federation is a prerequisite for arbitrary, by delaying the

transfer of budgetary funds, evading a constituent entity of the Russian Federation from its functions and would make senseless the judicial protection on such issues.

The adoption of the above decision means the need to make changes in the regulation of intergovernmental relations aimed at both taking into account the specifics of legal disputes arising in this area between public legal entities of different territorial levels, and improving the procedure and conditions for granting budgetary subsidies to public law entities when the funds due at the end of the financial year were not listed in the relevant financial do

Table 3 provides information on changes in local budget expenditures. It has already been mentioned above that the number of local issues is in constant dynamics, which makes it incorrect to simply compare changes in local budget expenditures in the increase-decrease paradigm. Moreover, this dependence is even more complex, since it must take into account the number of municipalities (this affects, among other things, the costs of their managerial staff). According to the Ministry of Justice of Russia, as of March 1, 2018, there are 21,905 municipalities in the Russian Federation. According to the Ministry of Regional Development of Russia, as of March 1, 2009, 24035 municipalities were formed in the Russian Federation.

Table 3 . The main parameters of expenditures of local budgets (according to the Ministry of Finance of Russia)

	On January 1, 2010	On January 1, 2018
Total expenditures of local budgets	2440.3 billion rubles.	3882.2 billion rubles.
Including local expenses	1857.7 billion rubles (76 , 1 %)	2541.3 billion rubles. (65.4%)
For reference:		
Control	213.6 billion rubles.	351.1 billion rubles.
Housing and communal services	447.2 billion rubles	473.5 billion rubles.
Education	886.3 billion rubles.	1856,8
Culture	95.1 billion rubles	225.9 billion rubles.
Health and Sports	278.7 billion rubles	94.2 billion rubles.
Social politics	191.9 billion rubles.	294.8 billion rubles.
Size of the deficit	52.4 billion rubles	36.5 billion rubles.
Accounts payable	40.6 billion rubles.	25.7 billion rubles
Debt obligations of municipalities	133.4 billion rubles	368 , 0 billion rubles.

Analysis of the data contained in table 3 shows the reduction of funds allocated to address local issues. In addition, the liabilities of local budgets , which include accounts payable of budgetary institutions and debt obligations of municipalities , significantly increase . According to the Ministry of Finance of Russia, the total number of subjects of the Russian Federation in which there are no accounts payable in municipalities, compared with 2016, decreased from 31 to 25 regions. Debt obligations of municipalities also increased; 85.5% of debt obligations fall on the share of urban districts (including urban districts with intracity division), 12.3% - on the share of municipal areas, 1.7% - on the share of urban settlements, 0.5% - on the share of rural settlements.

In two regions of the Russian Federation, the share of municipal debt in own revenues exceeds the level of 80 % (the Republic of Tatarstan - 86.1%, the Republic of Mordovia - 128.9%). In accordance with paragraph 9 of Article 7 of the Federal Law on 0 4/9/2009 number 58-FZ "On Amendments to the Budget Code of the Russian Federation and Certain Legislative Acts of the Russian Federation" in these municipalities can be applied responsibility measures. There is no municipal debt in five regions of the Russian Federation (Moscow, St. Petersburg, Sevastopol, the Republic of Crimea, the Republic of Ingushetia, the Kabardino-Balkarian Republic).

The largest share in the structure of municipal debt is credit institutions (65.6%). The share of budget loans received by the budgets of municipalities accounted for 24.6 percent. The largest share in the total volume of “commercial” loans falls on the budgets of municipalities of the Volga Federal District. All this means that local budgets do not have enough funds to carry out all the powers vested in them. Involuntary treatment for commercial loans is a distinct lack of

intergovernmental transfers, result in additional obligations and x service. The amount of expenditures of municipalities for the maintenance of municipal debt for 2017 amounted to 24.54 billion rubles.

A steady trend of recent years is the involvement of the population in the financing of projects and activities related to the solution of issues of local importance. On the one hand, this increases the interest of residents, the possibility of attracting additional funding, people themselves formulate what they want; on the other hand, in a certain sense, shifting the functions of government onto the shoulders of the population.

The following mechanisms of public involvement can be distinguished:

- self-taxation of citizens;
- initiative budgeting;
- crowdfunding.

Crowd funding (translated from English - national funding) is a new tool for Russia to attract investments. Crowdfunding is a way to collectively finance projects, in which the money to create a new product comes from its end users. Crowdfunding gives a chance to thoroughly explore and expand the audience, get to know its needs and test the idea. Representatives of the municipal community are still eyeing this tool, but there are examples of the fact that it is used. For example, funds were raised for the construction of a rural club in Maly Turysh (Sverdlovsk region); for the construction of three bakeries for 15 villages in Krasnye Baki (Nizhny Novgorod region); to repair local attractions in Vologda; for the installation of a traffic light in Kirovo-Chepetsk (Kirov region) et al. In fact, the collected funds to 1.1-1.7 times higher than the original requested. In 2018, the draft Federal Law No. 419090-7 "On alternative ways of attracting investment (crowdfunding)" was submitted to the State Duma. Its goal is to regulate relations in attracting investments by commercial organizations or individual entrepreneurs using information technologies, and also defines the legal framework for the activity of operators of investment platforms for organizing retail financing (crowdfunding).

Initiative budgeting is the Russian version of participatory budgeting abroad (from eng. Participate - participate), citizen participation in budget decisions that appeared in the late 1980s. in Brazil . The best-known practices of budgeting initiative in Russia are: Program to support local initiatives of the World Bank, etc. articipatornoe budgeting (European University in cooperation with the Committee of Civil Initiatives), "People's Budget" and "People's Initiative" in different regions of the Russian Federation. Distinctive features of this practice are: the participation of citizens in the selection of priority projects, in the implementation and monitoring of projects, co-financing not only by the population, but also by business [16, c . 4-8]

Since 2008, the Local Initiatives Support Program has become part of the partnership strategy of the World Bank and the Russian Federation for the periods 2008–2012. and 2012–2016 The content of the projects reflects the real problems of people (co-financing the repair of roads and organizing water supply - 51% of the total number of all implemented initiatives; co-financing the repair of cultural infrastructure facilities - 14%; co-financing improvement of the territory of settlements (10%), arranging recreation centers and playgrounds (7%) and sports infrastructure facilities (6%)) [17, p. 95]. In 2016 g ode The amount of funds allocated for the implementation of projects using proactive budgeting increased by a factor of 3 in the whole Russian regions compared to 2015 and exceeded 7 billion. rub. [14, p. 16].

For proactive budgeting as a mechanism for increasing transparency of public finance is said, for example, in the Decree and the Russian Government dated 15.04.2014 N 320 (ed. From 29.03.2018) "On approval of the state program of the Russian Federation" Public Financial Management and regulation of financial markets".

The most familiar mechanism for local governments to attract funds from the population is the *self-taxation of citizens*. According to Article 56 of the Federal Law No. 131-FZ, the means of self-taxation of citizens are one-time payments of citizens made to resolve specific issues of local importance. Questions of their introduction and use are decided at a local

referendum or gathering. A feature of self-taxation is that regional, municipal legal acts provide for co-financing of local initiatives [18, p. 20-23; 19, p. 24-28]. For example, in the Republic of Tatarstan the means of self-taxation of citizens are co-financed from the republican budget in the ratio of 1: 4; in the Kirov region - 1: 1.5; Perm region - 1: 5.

According to the Russian Ministry of Finance in 2017 geography of self taxation administration including 36 regions , 1687 municipalities, representing 7.6% of the total number of municipalities (in regions 2016, 35, 1567 municipalities). Information on the amount of funds received are given in table 4.

Table 4. Information about the self-taxation of citizens in certain regions of the Russian Federation (according to the Ministry of Finance of Russia)

Subject Russian Federation	Self-investment funds million rubles	Share %
Total for the Russian Federation , incl.	240.1	100%
Republic of Tatarstan	203.5	84.8%
Kirov region	9.3	3.9%
Perm region	4.6	1.9%
Lipetsk region	2.9	1.2%
Kabardino-Balkaria	2.6	1.1%
Kaluga region	2.3	1.0%

An important aspect of using this tool is the involvement of citizens, the formation of their sense of belonging to the issue being addressed. So, in the Perm region at the initial stage, even the slogan “Active citizens - a strong municipality” appeared [19, p. 24].

The analysis of the experience of using the mechanism of self-taxation shows some difficulties and problems , which include:

- the complexity of the execution of the decision, especially by residents who voted against;
- low interest of residents living in the neighboring streets and in neighboring settlements to take part in voting (previously it was envisaged to hold a referendum throughout the municipality, therefore the question put to the vote didn't really concern everyone); this leads to a low turnout, the absence of a positive vote;
- Judicial practice began to take shape concerning the wording of the question submitted to a referendum;
- the amount of funds raised is sometimes comparable to the cost of its implementation.

The latter is aggravated in the situation if the initiators plan to use multiple gathering (for example, annually for two or three years) to resolve the issue. In this case, annual referenda are required.

4. Improving supervisory activities as a resource for improving the economic basis of local self-government

The statement made in the title should be considered from at least two positions: the control and supervisory activities of local governments (municipal control) and the control and supervisory activities of local governments and their officials (state control).

Municipal control exercised by local authorities, municipal control bodies and their officials. According to article 46 of the Budget Code of the Russian Federation, certain fines are credited to local budgets, including: for violation of forest legislation, established in municipally owned forest parcels, according to a standard of 100 % ; for violation of water legislation, established on water bodies that are in municipal ownership, according to the standard of 100 % . This example highlights a rather significant problem that clearly characterizes the situation in the field of municipal control. The fact is that, on the one hand, from the wording of the budget legislation, it seems that in both cases it is about controlling the owner for his property. On the

other hand, forest control is an independent local issue (clause 32 of Part 1 of Article 14, Clause 29 of Part 1 of Article 15, Clause 38 of Part 1 of Article 16 of Federal Law No. 131-FZ). Implementation of municipal control implies the possibility of influencing not only organizations that are in municipal ownership, but also state or private ones.

Moreover, according to the aforementioned article 46 of the Budget Code of the Russian Federation, the amount of monetary penalties (fines) for non-compliance with municipal legal acts should be credited to the budgets of municipalities, which adopted the relevant municipal legal acts, according to a standard of 100 %. However, the corresponding control powers of local governments are absent. More precisely, they exist, but are considered within the relevant types of municipal control established by current legislation. In addition, as a general rule, local governments do not have their own apparatus of coercion. Local governments, municipal control can exercise these powers if they are transferred by the relevant decision of the state authority. It is necessary to pay special attention to the harmonization of legislation on administrative offenses, local self-government and municipal control in order to exclude situations when no violations are taken according to the results of violations detected by municipal control bodies (skipping the statute of limitations due to the lack of interdepartmental interaction between control and supervisory authorities, lack of authority on drawing up protocols, etc.) [20, p. 3-10]. While it often turns out that the control powers of local governments depend on the discretion of state authorities.

According to the Russian Ministry of Finance revenues from fines, sanctions, damages, etc. , are approximately 12% of non-tax revenues; they are most important in urban districts - 67.6%; in the total volume of non-tax revenues , they have the greatest value for rural settlements - 13.9%. Thus, a full-fledged and properly functioning municipal control can be considered in the context of the formation of the economic basis of local self-government. Although, of course, this source of income of local budgets should not be an end in itself as a means of filling local budgets.

State control over local governments and their officials. At the regional forum of local self-government held on August 23, 2018, the governor of the Novosibirsk region stated that in 2017 more than ten thousand court decisions were passed against the local government of the Novosibirsk region, twice as many as a year earlier. This financial burden ultimately affects the parameters of the consolidated budget of the Novosibirsk Region.

This can be illustrated by the example of data obtained from another subject of the Russian Federation and voiced at the meeting of the All-Russian Congress of Municipalities of the Russian Federation on October 26, 2017. So, the Yelantsin settlement of the Irkutsk region (the number of 5.0 thousand people as of January 1, 1717) had the following budget parameters for 2017:

- the total amount of budget revenues of the settlement in the amount of 1,6258.7 thousand rubles, incl. Office 3912.0 thousand rubles;
- the total expenditure budget of the settlement in the amount of 16875.4 thousand rubles;
- the size of the budget deficit of the settlement in the amount of 616.7 thousand rubles, or 5%;
- road fund - 3304.9 thousand rubles.

By decisions of the Olkhonsky District Court, local governments are charged with fairly significant expenses:

- dated September 27, 2017, due to the closeness of the wastewater treatment plant in the amount of about 300 million rubles;
- On July 6, 2017 on the organization and overhaul, construction, installation of elements of the arrangement of public roads of local importance (length of about 100 km); The development of design and estimate documentation only requires about 500 million rubles. ;
- on t March 22, 2016 and on October 29, 2015 on a cleaning ie illegal dumps on the total amount of about 40 mln. Rub.

In other words, for the execution of court decisions, funds are needed that substantially exceed the size of the local budget. The presence of a court decision means a very specific mechanism for its execution, including responsibility for its non-performance (including fines for non-performance, performing fees, etc.).

The Council of municipalities of the Irkutsk region summarized the judicial practice in relation to local authorities and received interesting figures. Thus, for the execution of court decisions made in respect of municipal districts and urban districts in 2015, about 74 billion rubles are needed (the same figure in 2016 was 55 Bln. rubles). For comparison, you can bring information about the total amount of budgets of municipal areas and urban districts - 65-75 billion. rub. In other words, the total amount of court decisions in relation to local governments is comparable to or exceeds the total size of local budgets.

In the annual Report of the All-Russian Congress of Municipalities of the Russian Federation provides information on the approximate amount of funds required for the execution of court decisions (Table 5).

Table 5. Information about the amount of funds necessary for the execution of court decisions (according to OKMO) , billion rubles.

	Total	Including:				
		Municipal districts	Urban settlements	Rural settlements	Urban districts	Urban municipalities of federal cities
2015 (data for 56 regions of the Russian Federation)	370.24	129.3	10.5	78.1	152.2	0.14
2016 (data for 56 subjects of the Russian Federation)	1138.58	221.8	40.4	192.2	320.4	0.18

In order to better assess the above figures, table 6 provides extracts from the annual monitoring of the Ministry of Finance of Russia:

Table 6 . Information about the size of intergovernmental transfers (according to the Ministry of Finance of Russia), billion rubles.

	Subsidies	Subventions	Subsidies	Other intergovernmental transfers
2015	303	1238.7	526.7	147.8
2016 year	324.2	533.9	1293.1	158.1

Thus, the *amount of resources needed x to perform judgments, comparable with the volume of grants or subsidies annually allocated local budgets*. Moreover, the courts, making decisions on the expenditure of local budget funds, actually replace the representative bodies of municipalities - the adoption of the budget, including the determination of the amount of expenditure of funds, is the exclusive authority of representative bodies (part 10 of article 35 of Federal Law No. 131-FZ).

There are other aspects to this problem. *Local budgets are almost never provided the funds necessary for the execution of I judgments. Therefore, the execution of a court decision means the need for the redistribution of funds between other mandatory items of expenditure, which in turn means the impossibility of exercising any authority.*

In addition, in rendering decisions for the implementation of which substantial funds are required, the courts rarely indicate the actual deadline for the execution of such a decision. According to Article 30 of the Federal Law of 02.10.2007 No. 229-FZ (as amended on 08/03/2018) "On Enforcement Proceedings", the term for voluntary execution is five days from

the date of receipt by the debtor of the decision to initiate enforcement proceedings. Without going into particular enforcement proceedings, it should be noted only that the enforcement of a court decision is connected with the payment of a performing fee. The executive fee is a monetary penalty imposed on the debtor in the event that he fails to execute the executive document within the period established for the voluntary execution of the executive document, as well as in the event that he fails to execute the executive document subject to immediate execution, within 24 hours of receipt of a copy of the bailiff's order about the initiation of enforcement proceedings. The executive fee is credited to the federal budget. The executive fee is set at 7% of the amount to be recovered or the value of the property to be recovered (Article 112 of the Federal Law "On Enforcement Proceedings"). Failure to comply with a court decision may be associated with the application of measures of responsibility (as a rule, it is a question of fines, but criminal liability is also possible).

It turns out that, on the one hand, considerable funds from local budgets are withdrawn in favor of the federal budget, and on the other hand, they are returned to the local budget in the form of various transfers. These cash flows can be optimized, made more efficient. First, if the courts pass decisions, the implementation of which is related to the spending of local budget funds, it is advisable for the courts to indicate in their decisions the actual terms of their execution (in any case, the local budgets will be freed from automatic debits of the executive collection and penalties; depending on the actual actions of the relevant authorities and officials). Secondly, it seems appropriate to further elaborate the issue of the size of the executive collection and penalties in case of impossibility to execute a court decision due to the high degree of subsidy of the local budget. (such municipalities can execute a court decision only if they receive the appropriate transfer from the state - why should it be spent on the payment of a performing fee as well?) .

All of the above means that the improvement of control and supervisory activities at the level of not only legislation, but also law enforcement practice, can reveal hidden reserves, increase revenues of local budgets, significantly reduce costs.

5. Conclusions.

In conclusion, it can be stated that the formation of the economic basis of local self-government required for the implementation of the relevant powers, adequate to modern challenges, can be carried out using different mechanisms and tools. You can talk about increasing the revenue of local budgets, and you can talk about optimizing the expenditure side. For example, the OKMO states that in sparsely populated municipalities, where less than 1,000 people live, the cost of maintaining local government may exceed 70% of own revenues of local budgets. In these cases, less than 30% of the income remains for the solution of other issues of local importance and for the socio-economic development of the territory. However, on formal grounds, local issues within the local budget are considered to be realized.

Formation of the economic basis of local self-government - a complex integrated process, closely related to the legal, territorial, organizational and competency based on local self-government, which is manifested not only in law but also in law enforcement practices.

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