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FINANCIAL BASIS ENSURING FOR THE LOCAL SELF-GOVERNMENT IN THE RUSSIAN FEDERATION

Local budgets are an integral part of the budget system and occupy one of the main places in the economic system of any country. In the context of the economic and social development, the questions related with local budgets formation and the financial basis ensuring of local self-government acquire special relevance. The providing of local governments with stable and sufficient financial resources is a determining factor in the country's development.

The article clarifies the concept of «financial independence of local self-government». The main sources of financial resources formation of local self-government are considered. In order to assess the degree of financial independence and identify key problems in the formation of the financial basis of local self-government, an analysis of the main indicators of local budgets is carried out. It is concluded that there is a failure to comply with the principle of financial independence of local self-government institutions provided for by the Charter of Local Self-Government. Furthermore there are insufficient own revenues of local budgets, high dependence of local budgets from the inter-budgetary transfers. The outlined drawbacks of inter-budgetary relations increase the dependence of local self-government institutions and reduces it financial independence degree. It is established that in practice there are other problems that are not always subject to regulation by the rule of law. The types of risks connected with participatory budgeting are considered. In conclusion, it is noted that the system of inter-budgetary relations is being transformed, modern budgetary mechanisms are being introduced into practice.

Keywords: self-government, inter-budgetary transfers, own revenues, participatory budgeting, financial independence.

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	2015	2016	2017	2018	2019
	3 497,1	3 645,1	3 845,7	4 245,7	4 722,8
	2 258,4	2 352,0	2 504,8	2 791,2	3 176,7
	999,3	1 053,6	1 122,9	1 231,4	1 340,7
	279,1	277,5	269,9	268,7	267,0
, %	56,6	56,6	55,6	53,7	50,6
()	43,4	43,4	44,4	46,3	49,4
, %	43,4	43,4	44,4	46,3	49,4
()	2 216,2	2 309,3	2 451,5	2 737,2	3 114,7
, %	63,4	63,4	63,7	64,5	66
	2 262,5	2 362	2 541,3	4 226,9	4 733,6
, %	63,6	63,4	64	64,8	66,5
, %	36,0	36,2	35,7	34,9	33,3

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	2015	2016	2017	2018	2019
	49,7	50,8	51,2	53,2	55,4
	34,9	34,6	34,3	33,9	32,3
	7,0	6,5	6,6	5,5	5,2
	8,4	8,1	7,9	7,4	7,1
	2 258,4	2 352,0	2 504,8	2791,2	3 176,7

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