

2000



COUNCIL OF EUROPE CONSEIL DE L'EUROPE

**STRUCTURE AND OPERATION
OF LOCAL AND REGIONAL
DEMOCRACY**

Russian Federation

RUSSIAN FEDERATION – Territorial set-up



STRUCTURE AND OPERATION OF LOCAL AND REGIONAL DEMOCRACY

Russian Federation

Situation in 1999

Report adopted by the Steering Committee on Local and Regional Democracy
(CDLR) in December 1999

Council of Europe Publishing

French edition:

Structure et fonctionnement de la démocratie locale et régionale : Fédération de Russie

ISBN 92-871-4230-0

Studies appearing in the series “Structure and operation of local and regional democracy”:

1st edition

1992: *Austria, Belgium, Bulgaria, Denmark, Finland, France, Germany, Greece, Iceland, Italy, Luxembourg, Netherlands, Norway, Poland, Portugal, Slovakia, Spain, Sweden, Switzerland*

1993: *Estonia, Hungary, Lithuania, Malta, Czech Republic, United Kingdom, Turkey.*

2nd edition

The second edition of the files was started in 1996. It will include an individual file for each of the member states of the Council of Europe.

Already published: *Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Iceland, Ireland, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Portugal, Romania, Russian Federation, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, “the former Yugoslav Republic of Macedonia”, Turkey.*

For further information, please contact:

Directorate of Co-operation for Local and Regional Democracy

DG I – Legal Affairs

Council of Europe

F-67075 Strasbourg Cedex

Tel.: +33 (0)3 88 41 23 11

Fax: +33 (0)3 88 41 27 84

E-mail beverly.gilroy@coe.int

Reproduction is authorised provided the source is mentioned.

Council of Europe Publishing

F-67075 Strasbourg Cedex

ISBN 92-871-4231-9

© Council of Europe, March 2000

Printed at the Council of Europe

CONTENTS

1.	LEGAL BASIS	5
1.1.	Constitutional provisions	5
1.2.	Legislative provisions	6
2.	MUNICIPALITIES	8
2.1.	Main types of municipalities	8
2.2.	Particular types of municipalities: closed territorial administrative units	11
3.	ORGANS OF LOCAL ADMINISTRATION	13
3.1.	Municipal elections	13
3.2.	Statute and organisational principles of local authorities	14
3.3.	Deliberative bodies of local authorities	14
3.4.	Head of the municipality and head of the municipal administration	15
3.5.	Status of local elected representatives	16
4.	FORMS OF DIRECT CITIZEN PARTICIPATION IN THE ORGANISATION OF LOCAL AUTHORITIES	16
4.1.	Local referendums	16
4.2.	Other forms of direct participation	17
5.	DIVISION BETWEEN THE STATE POWERS OF THE SUBJECTS OF THE FEDERATION (CONSTITUENT ENTITIES) AND POWERS OF LOCAL AUTHORITIES	17
5.1.	Principles of the division of powers	17
5.2.	Delegation of powers to local authority bodies	18
5.3.	Supervision of local authorities' activities	19
6.	FINANCE	19
6.1.	The principles and basic provisions governing the budget and financial activity of local authorities	19
6.2.	Fiscal receipts	20
6.3.	Other sources of income	21

7.	FEDERAL ORGANS INVOLVED IN LOCAL ADMINISTRATION	22
7.1.	The Council on Local Self-Government in the Russian Federation.....	22
7.2.	Council of Heads of Local Authorities on questions of socio-economic reform	22
7.3.	Department responsible for Local Self-Government issues of the Federal Ministry of Federal Affairs and of Nationalities	23
7.4.	Local government sections in federal ministries and departments	23
7.5.	Associations of local authorities	23
8.	PLANNED REFORMS IN THE FIELD OF LOCAL DEMOCRACY	24
	APPENDIX	27

1. LEGAL BASIS

1.1. Constitutional provisions

Local self-government is one of the foundations of the Russian Federation's constitutional system. Not only does the Constitution recognise local self-government as a fundamental principle, it also establishes economic and legal guarantees regarding the support that federal and regional state executive bodies must provide for local self-government, considered as the most important expression of "the power of the people".¹ The relevant constitutional provisions appear below.

Article 3

2. The people exercise their power directly, and also through organs of state power and local authorities.

Article 12

Local self-government shall be recognised and guaranteed in the Russian Federation. Local self-government shall operate independently within the bounds of its authority. The bodies of local self-government shall not be part of the state power bodies.

Article 130

1. Local self-government in the Russian Federation shall ensure independent solution by the population of local issues, the ownership, use and disposal of municipal property.

2. Local self-government shall be exercised by the citizens through referendums, elections and forms of expression of their will, through elected and other bodies of local self-government.

Article 131

1. Local self-government shall be exercised in the cities, rural areas and other localities taking into account historical and other local traditions. The structure of bodies of local self-government shall be determined by the population independently.

2. The borders of territorial entities under local self-government shall be changed only with the consent of their population.

Article 132

1. The bodies of local self-government shall independently manage municipal property, form, approve and execute the local budget, establish local taxes and levies, ensure law and order and solve any other local issues.

2. The bodies of local self-government may be invested under law with certain state powers with the transfer of material and financial resources required to exercise such powers. The exercise of the powers transferred shall be supervised by the state.

¹ In Russia, the organs of the federal state and the federated states (constituent entities) are considered to represent "state power" (legislative).

Article 133

Local self-government in the Russian Federation shall be guaranteed by the right to judicial protection and compensation for any additional expenses arising from the decisions passed by the bodies of state power, and the ban on the restrictions of the rights of local self-government established by the Constitution and federal laws.

1.2. Legislative provisions

The constitutional provisions cited above are not directly applicable and are of themselves insufficient to construct a system of local self-government. It was therefore necessary to draw up rules for the organisation and operation of local self-government.

In this respect, Article 72 of the Constitution provides that the establishment of the general guidelines for the organisation of the system of bodies of state power and local self-government comes under the joint jurisdiction of the Russian Federation and the “subjects” of the Federation.¹

This means that, in the field of local self-government, federal legislation is amplified by laws and other standard-setting texts adopted by the subjects of the Federation in accordance with federal legislation (see Article 76 (2) of the Constitution).

The main federal legislative texts in this area are:

- the Federal Law on the General Principles governing the Organisation of Local Self-Government in the Russian Federation (henceforth, the Law on Local Self-Government);
- the Federal Law on Guarantees of the Constitutional Rights of Citizens of the Russian Federation to elect and be elected to bodies of local authorities (henceforth, the Law on Local Electoral Rights);
- the Federal Law on the Financial Basis of Local Self-Government in the Russian Federation;
- the Federal Law on the Principles governing Municipal Services in the Russian Federation.

The Federal Law on Local Self-Government (which was adopted by the *duma* on 12 August 1995 and entered into force on 1 September 1995) sets out the role of local self-government, its legal, economic and financial basis, the state’s guarantees regarding its implementation and the general principles governing the organisation of local authorities.

This law (Article 3) recognises the right of citizens to exercise local self-government, defined (Article 2(1)) as an activity carried out by the population independently and under its own responsibility, for the purpose of administering, directly or through the intermediary of bodies of local self-government, questions of local importance, bearing in mind the interests of the population and local, historical and other traditions.

¹ In accordance with Article 65 (1) of the Constitution, the Federation is composed of eighty-nine entities, which have different public law statutes (and names): twenty-one Republics; six territories (*kraya*); forty-nine regions (*oblasti*); two cities of federal significance (Moscow and St Petersburg); one autonomous region; ten autonomous districts (*okrugi*).

According to this law (Article 1(1)), “questions of local importance” are those that concern the “direct satisfaction of the living conditions of the population of the municipality”,¹ in accordance with the charter of this municipality and the Constitution of the Russian Federation, the relevant federal law and the laws of the subjects of the Federation”.

The Federal Law on Local Electoral Rights (adopted in November 1996) introduces the legal provisions necessary to guarantee the exercise of electoral rights at local level, even in the territory of those subjects of the Federation that have not adopted the corresponding legislation, and in municipalities that have not adopted a charter.

The Federal Law on the Financial Basis of Local Self-Government (adopted in September 1997) establishes the basic principles concerning the financial resources of municipalities, the areas in which local finances may be used and the guarantees concerning municipalities’ financial rights.

The Federal Law on the Principles governing Municipal Services (adopted in January 1998) establishes the general principles concerning the organisation of services by the municipal administration and the conditions of office of municipal employees.

The constitutional and federal law provisions are elaborated in the standard-setting texts of the subjects of the Russian Federation (constituent entities) and of the bodies of territorial authorities themselves, taking account of the particular historical and local features of each region.

To date, the majority of subjects (constituent entities) have created their own legislative basis, guaranteeing the process of local government reform. In addition to the constitutions and charters of the subjects of the Federation, their legislative bodies are drawing up specific regional laws, particularly with regard to:

- the organisation of local administration;
- procedures for the setting up, association, transformation and liquidation of territorial authorities;
- the establishment of the territorial boundaries of authorities;
- elections to the bodies of territorial authorities;
- local referendums;
- citizens’ meetings;
- autonomous territorial public administration.

The right to autonomous local administration should be implemented via an appropriate legal framework, practicable institutions and the existence of adequate local resources. The legislative basis of the Federation and its subjects is now almost complete, the territories of the authorities have been defined and the process of developing their organisational structures is practically finalised.

The laws of the subjects of the Russian Federation establish that the structure of the autonomous local administrative bodies should be determined by the population of these municipalities (municipal units).

¹ “Municipalities” refers to all autonomous territorial authorities, at any level or type (see section 2.1), that compose the subjects of the Federation.

2. MUNICIPALITIES

2.1. Main types of municipalities

Local self-government has taken various forms throughout Russia's history. Even during the Soviet era, certain autonomous features were preserved within what was called state administration in local areas.

One particular Russian feature of this area is the existence of various forms of legally-recognised territorial authorities. However, the population's extremely uneven distribution across the country's vast territory makes it difficult to compare municipalities on the basis of territory and population.

Article 1(1) of the Federal Law on Local Self-Government states that the term "municipality" refers to four types of authority:

- localities: urban agglomerations (either large (cities), small (towns) or rural (villages);
- authorities made up of several agglomerations united by a common territory;
- the parts of an agglomeration;
- other populated territories.

These authorities must exercise local self-government and have municipal assets, a local budget and autonomous elected local administrative bodies.

2.1.1. Agglomerations

Urban and rural agglomerations are distinguished mainly by their size (particularly in terms of population) and their economic and social situation.

With regard to cities (and towns), a distinction may be made between:

- cities which are part of other, larger municipalities (regions, districts, cantons, etc.), but which retain powers, income sources and clearly defined municipal assets in relation to the municipalities of which they are part;
- cities which are not part of other municipalities.

A distinction may also be made between:

- towns with a unitary structure of autonomous local administration;
- cities where bodies of territorial administration exist at the level of the various component parts (districts), without however constituting autonomous municipalities;
- cities in which the districts are municipalities, that is, districts have their own elected bodies, together with powers, a budget and assets (this is usually the case in cities).

It should be noted that there are some particularities in the status of central cities (principal cities in the subjects, regions, districts, etc.) which are also municipalities.

One important factor that has a particular influence on the social and economic situation of agglomerations is the “specialisation” of a city’s economic and social infrastructure. Under this criterion, the following may be identified:

- cities with mixed economies;
- cities with a single economic focus, including:
 - a. entirely “scientific” towns;
 - b. cities which owe their very existence to military enterprises;
 - c. so-called “closed” administrative and territorial units, belonging to the Ministry of Defence and the Ministry of Atomic Energy, including certain areas of towns in the previous two categories;
 - d. towns with enterprises that belong to other branches of industry;
 - e. towns which are tourist and relaxation centres (towns with valuable historical and cultural monuments, spa towns, etc.).

Farming collectives with municipality status generally possess a social infrastructure that is adequate for carrying out administrative tasks independently. There are no essential differences that would justify a more detailed classification of rural agglomerations.

2.1.2. Territorial authorities composed of several agglomerations

Territorial authorities composed of several agglomerations situated in a common territory are located either within the boundaries of former village soviets, or within the boundaries of the former regions. Depending on their size, these territorial authorities may consequently be divided into:

- territorial authorities of the *volost* type (cantons, village soviets);
- territorial authorities of the *uyezd* type (districts).

Territorial authorities of the *volost* type may be divided into two categories:

- *volosts* that do not form part of other municipalities;
- *volosts* that form part of other municipalities (in this instance, jurisdiction, income sources for local budgets and municipal property are divided between the *volost* and *uyezd* administrations).

(Like cities), territorial units of the *uyezd* type may be:

- a. municipalities with a unitary structure of autonomous local administration;
- b. municipalities where, in addition to autonomous bodies, territorial administrative bodies exist in certain areas (*volosts*, towns, rural agglomerations);
- c. municipalities in which the separate components are themselves municipalities.

2.1.3. Other populated territories

The other populated territories are characterised by the lack of clearly defined agglomerations. These territories include associations of small farms (each composed of one or more non-nomadic families), territories where the inhabitants have a nomadic lifestyle, or a combination of these kinds of settlements. Such territories usually constitute municipalities with a unitary autonomous administration and do not contain smaller territorial authorities.

2.1.4. Classification according to the Central Electoral Committee

The Central Electoral Committee of the Russian Federation has categorised municipalities according to the following classification scheme:

- large towns: 579;
- small towns: 773;
- *stanitzas* (Cossack villages): 14;
- *uyezds* (regions, districts): 1 559;
- *volosts*: (cantons, village soviets): 9 988.

Thus, the total number of municipalities in the Russian Federation is 13 152.¹ More detailed information can be found in the appendix.

The type (and number) of municipalities varies from one subject to the other within the Russian Federation. Thus, the following are considered as municipalities:

- localities and rural districts (village soviets, *volosts*, etc.) in eight subjects; in one subject (Tyumen region), only one district is classed as a municipality;
- all territorial entities (localities, rural districts, regions) in twenty-six subjects;
- localities and regions in forty-five subjects; in five of these subjects, municipal status has been accorded to certain rural districts; as a general rule, only large localities in these subjects (cities of regional importance) have the status of municipality;
- regions in two subjects (the autonomous district of Ust Orda in Buryatia and the region of Tula);
- village soviets in one subject (the Republic of Tatarstan);
- a single town in one subject (the autonomous Jewish region);
- localities that are component entities of cities in two subjects (cities with federal status: Moscow and St Petersburg);
- two subjects have no municipalities (the Republic of Ingush and the Republic of Sakha);
- no information is available on one subject (Chechen Republic).

2.1.5. Economic regions

The majority of a municipality's resources are determined by its geographical position. It is therefore useful to note the economic regions that have already been formed:

- centre;
- north-west;
- south;
- Arctic region and Far North;
- Urals and Volga basin;
- Siberia and Far East.

¹ Including the 128 municipalities in Moscow and the 111 municipalities in St Petersburg, which cannot be included in any of the five categories listed.

2.1.6. The legal status of municipalities

The legislation in force in the Russian Federation provides for equal rights for municipalities, irrespective of their form and individual features.

The distinctive characteristics of some municipalities only emerge by virtue of the legislation of the subjects of the Federation (which are entitled to delegate some of their powers) or even as a result of the allocation of certain additional functions to local administrative bodies by the population of the municipality concerned.

In accordance with Article 13 of the Federal Law on Local Self-Government, the arrangements for setting up, integrating, altering or dissolving municipalities must be determined by a law of the subject of the Russian Federation, but this process must take account of public opinion. It should be noted that certain subjects do not comply with this law.

In the Republic of Karelia and in the Leningrad, Pskov and certain other *oblasts*, municipalities have been set up in *volosts* (a few localities united by a common territory). In localities in the Vologda *oblast*, municipalities have been set up by the *oblast* Legislative Assembly with the agreement of the governor, taking account of the population's agreement and the decisions of the respective representative bodies.

According to data from the subjects, the vast majority of municipalities have already elected autonomous local bodies.

2.1.7. Municipal economic infrastructure units

Three scenarios may be identified under this heading:

- municipalities formed on the principle of localities (large and small towns, rural localities): this group includes municipalities with an integrated infrastructure that is clearly distinct from that of other entities;
- regional territorial municipalities (regions and rural districts); these municipalities are composed of several settlements brought together by common economic interest, economic infrastructure and economies;
- territorial municipalities: this type of municipality is found only in the far north, where the distinctive economic conditions prevent the emergence of sedentary settlements, given the population's nomadic lifestyle. In Russia, as in most countries, this type of municipality is the exception rather than the norm.

2.2. Particular types of municipality: closed territorial administrative units

A closed territorial administrative unit (CTAU) is a territorial authority with autonomous elected bodies, within the boundaries of which exist industrial enterprises for the exploitation, manufacture, preservation and use of weapons of mass destruction, processing of radioactive material, military targets, etc. requiring a special regime to ensure safety and protect state secrets, including special conditions for the residents' day-to-day life.

The territory and boundaries of CTAUs are determined on the basis of the security needs of the enterprises and/or military targets, bearing in mind the localities' development needs. The boundaries of a closed territorial administrative unit may not coincide with those of the republics that compose the Russian Federation, of an autonomous region, or of an autonomous district, territory or locality.

The setting up of CTAUs comes under the jurisdiction of the federal bodies, which are responsible for:

- establishing subordinated administration, the boundaries of the unit concerned and the territories assigned to enterprises and/or military targets;
- determining the terms of office of the bodies of the unit in question;
- introducing and guaranteeing a special and safe operational system for the enterprises and/or military targets, including special conditions for citizens' day-to-day lives.

The rights of citizens who are resident or working in a CTAU may only be restricted by the laws of the Russian Federation.

The establishment, organisation and powers of local authority bodies within CTAUs are determined by law.

The local authority bodies within CTAUs:

- co-ordinate the activities of enterprises and/or military targets, sentry, police and civil defence detachments and other services in the event of a threatened emergency;
- develop public information and evacuation plans for use in the event of accident or the threat of accident. In situations where the life and health of a CTAU population are threatened following an accident, the head of the local administration, in co-operation with the enterprise managers, takes measures to ensure safety and protect the population's life and health, protect its rights and preserve material assets; if necessary, he/she takes the decision to evacuate the population, even before the intervention bodies appointed by the Government of the Russian Federation begin their work;
- take part in establishing the passport system in the CTAU, except for the territory of enterprises located within the boundaries of controlled and/or forbidden internal zones. With the agreement of the bodies of the Federal Security Service of the Russian Federation, the head of the local administration is entitled to grant citizens access to CTAUs, except for the territory of enterprises located within the boundaries of forbidden internal zones;
- monitor the health, epidemiological, ecological and radiological conditions within the closed administrative unit's territory, except for the territory of enterprises within the internal controlled boundaries and/or forbidden zones, which come under the jurisdiction of the representatives of state supervision and surveillance bodies. The autonomous local authorities should be informed of the results of this supervision;
- submit proposals to state and military management bodies regarding the implementation of supervisory measures regarding adherence to the special regime and measures to protect the population against the effect of radioactive substances and other dangerous materials.

The relations between local authority bodies in a CTAU and those enterprises, establishments and organisations which are not part of the municipal property, as well as other public authorities, are established by law.

The local administration of a CTAU acts as a customer in matters concerning the construction and repair of housing and institutions and the social and cultural infrastructure.

The procedure for centralised provision of materials, technology and food supplies to CTAUs is carried out by decision of the Government of the Russian Federation.

The budget of CTAUs is established in accordance with the legislation of the Russian Federation, taking account of the following particularities:

- the budgetary income of a CTAU is composed of all taxes and other receipts from the territory;
- a CTAU's budget deficit should be covered by subsidies and grants from the federal budget, in accordance with the decisions of the Government of the Russian Federation;
- when the federal budget is being adopted, the state *duma* of the Russian Federation decides, following a submission by the Government of the Russian Federation, on the distribution of a CTAU's planned budget surplus. This surplus is intended to fund State and regional socio-economic programmes aimed at minimising the consequences of the enterprises' activities.

Surpluses obtained through savings made by the local authorities are not to be distributed; they may be retained by local authorities in the CTAUs.

The creation and reconstruction of new enterprises in a CTAU is carried out by the local authorities with specific federal grants.

An amount equal to 10% of relevant investment expenditure is allocated to local authorities to support socio-economic development in the territory. In addition, 1% of the value of any State order placed with the enterprises is allocated to extra-budgetary funds, at the disposal of these authorities, for this purpose.

3. ORGANS OF LOCAL ADMINISTRATION

3.1. Municipal elections

The Russian Federation legislation on municipal elections guarantees universal suffrage, provides for the existence of different electoral systems, lays down rules for nominating and registering candidates, organising electoral campaigns, balloting and recording results.

Generally speaking, local deputies (members of the representative bodies of local authorities) have been elected on a first-past-the-post basis (one candidate per ward in all but twenty-eight regions); in the Krasnoyarsk territory and the Sverdlovsk region a mixed system is in operation (some deputies elected via proportional representation and the rest on a first-past-the-post basis).

The legislation of some of the Federation's subjects allows departures from federal legislative norms in respect of elections to local representative bodies and establishes a hierarchy between the two levels (higher and lower) of territorial authorities. This is particularly the case in the laws of the Republic of Mordovia, the Udmurtian Republic, the Republic of Tuva, the Primorsk territory and the regions of Bryansk, Kemerovo, Kurgan, Kursk and Chita.

It was clear from the last elections that in many regions the relevant legally authorised bodies had not set the dates for the next election of members of the local representative or executive body despite the expiry of the serving members' term of office.

In accordance with the Federal Law on Local Electoral Rights, in some parts of the regions of Amur, Kemerovo, Moscow, Murmansk, Penza, Perm, Saratov, Tomsk and Chelyabinsk, and also in all the municipalities of the Republic of Tuva, the regions of Bryansk, Kursk, the city of St Petersburg and the Koryak autonomous district, the date of elections for representative bodies and local authority leaders was set by the courts at the initiative of the *prokurator* (public prosecutor), the electoral commission or citizens.

3.2. Statute and organisational principles of local authorities

Questions regarding the possibility of exercising local self-government are governed by the statute – a “little constitution” – of the municipality. The statute sets out the municipality’s structure and the rules governing its formation, and designates municipal bodies, their powers etc. In fifty subjects of the Russian Federation, statutes have already been drawn up and adopted for most municipalities. In other local authority areas they are under consideration or in preparation.

Most municipal statutes are adopted by the representative body of the municipality. In twenty-four regions, after being passed by the representative bodies, the statutes were adopted by the local community in a referendum.

The Federal Law on Local Self-Government provides for a mandatory representative body and addresses the questions concerning the exclusive powers of that body. Within this framework, the structure of local authorities is determined autonomously by the local community. In accordance with the structure established, the powers and responsibilities of local authority bodies and officials are then established.

In small localities, it is possible not to elect a representative body. In this case, the prerogatives attributed to such bodies in law are exercised by an “assembly of citizens”, which assumes all the decision-making powers of the representative body, on condition that the majority of inhabitants eligible to vote take part. This is generally provided for in the statutes of municipalities with a population of less than 500. In the territory of Krasnoyarsk, the limit is set at 1 000 inhabitants and in the Magadan region at 5 000.

Municipalities are entitled to band together in associations and unions in order to deal more effectively with the problems facing their inhabitants. Associations and unions of this kind have already been set up in the Republics of Daghestan and Kalmykia and the regions of Astrakhan, Vladimir, Kirov, Moscow, Orenburg, Perm and Yaroslavl to name but some.

3.3. Deliberative bodies of local authorities

The titles of representative bodies vary according to custom:

- in towns, they are called town *dumas*;
- in regions, *uluses*, *kaymaks*, *volosts*, *somons* and village soviets and other municipalities, they are called assemblies of representatives, assemblies of deputies, *hurals*, soviets of deputies, committees of self-government, municipal assemblies, *zemstvo* councils and *volost* councils.

The Federal Law on Local Self-Government lists the matters falling within the exclusive jurisdiction of such bodies. These include:

- establishing mandatory rules for the demarcation of fields of competence;
- adopting municipal schemes and programmes;
- ratifying reports on the implementation of such programmes;
- approving the local budget and the report of its implementation;
- fixing local taxes and levies;
- establishing rules for the management of municipal property.

Different patterns of relations between local representative and executive bodies exist and are influenced in particular by the manner in which the local executive is designated.

The number of members sitting on representative bodies varies, from four deputies in rural municipalities (in the Chita region for example) to thirty or more in urban municipalities.

The term of office served by these bodies may be:

- four years, in most subjects of the Russian Federation;
- two years, in certain regions (Republic of Mordovia, the Primorsk territory, the regions of Vladimir, Irkutsk, Kamchatka, Pskov and Tver and the autonomous district of Koryak);
- five years, in certain territories of the Republic of Tatarstan, the territory of Stavropol and the region of Tver.

3.4. Head of the municipality and head of the municipal administration

The head of the municipality runs the municipal authorities and handles day-to-day management. He has the status of an official and a title which varies from place to place: in towns, it is generally mayor or head of administration (head of administration of the town); in the regions, it is head of territorial administration; elsewhere it may be head of the municipal district, head of the rural soviet, etc.

Under federal legislation, the head of the municipal administration is directly elected by the local community. He may be employed under contract or his powers may be exercised by the head of the municipality.

In fifty-nine subjects of the Russian Federation, the heads of local administration are directly elected by the inhabitants.

In over 3 600 municipalities in thirty-two subjects, the head of administration, elected by the inhabitants, is at the same time a member of the corresponding local authority representative body and is entitled to chair its sittings.

In a third of the subjects (Republic of Altai, Karbadino-Balkarian Republic, Republic of Mordovia, Chuvashi Republic, the regions of Ivanovo, Novosibirsk, Nizhniy Novgorod, Oryel, Penza, Saratov, Smolensk, Tomsk, the autonomous districts of Aginsk, Buryat and Nenets) the heads of administration of all or most of the municipalities are elected by and among the deputies of the representative bodies, normally on the recommendation of the head of administration of the respective constituent entity.

In 170 municipalities in eight subjects, the municipal leaders are officials working under contract.

The term of office of most heads of local administration is four years. In six regions it is two years and in seven others it is five years.

3.5. Status of local elected representatives

The status of local elected representatives, and in particular the termination of their term of office before expiry (possibility of dismissal and resignation), is of particular importance.

The system for dismissing deputies and heads of local administration elected by the local community is provided for in regional legislation and the statutes of the municipalities. The grounds for censure may be a breach of the law by the elected representative in question or a failure to carry out his election manifesto or duties.

In 1997, local communities voted for the dismissal of elected heads of administration in six towns, three regions and fifteen localities and village soviets: three dismissals in the Republic of Kakhassia, sixteen in the Republic of Altai, two in the Pskov region and one each in the regions of Irkutsk, Nizhniy Novgorod and Sverdlovsk.

The dismissal of local elected representatives is a phenomenon which may take on considerable proportions. However, only 15 regions have legislation in this area. In certain municipalities there is provision for dismissal in local regulatory acts but the procedure is not clearly specified.

The problem of individuals serving on a representative body while also holding the office of head of municipality has not yet been definitively resolved.

4. FORMS OF DIRECT CITIZEN PARTICIPATION IN THE ORGANISATION OF LOCAL AUTHORITIES

4.1. Local referendums

The most important problems of local interest may be put to a local referendum. The decision to hold a referendum is adopted by the local authority representative body at its own initiative or at the request of citizens eligible to vote. The statute of the municipality establishes the minimum number of citizens required to endorse such a request.

The Federal Law on the Fundamental Guarantees of Universal Suffrage and the Right of the Citizens of the Russian Federation to Participate in Referendums constitutes the legislative foundation for the participation of citizens in local referendums. Analysis of how referendums are held in practice shows that the procedures followed meet legislative requirements.

Laws on local referendums have now been adopted in sixty-five subjects of the Federation, where this facility enabling the local community to freely express its opinion is fairly widely used.

In twenty-four subjects the statutes of the municipalities were adopted by referendum. In the regions of Astrakhan, Murmansk, Ryazan and in the Jewish autonomous district, the organisation of municipalities is the result of initiatives taken by the inhabitants. In the rural areas of the Altai territory, a referendum was held on the question of using agricultural land for other purposes (and over 80% of the citizens voted against the idea).

4.2. Other forms of direct participation

Besides the referendums, there are other forms of direct participation. At meetings of residents of a given area, street or building, “committees of public administration” are organised to deal with matters of local interest. These bodies may be given legal personality. Their term of office may not be less than two years. Their powers and responsibilities are determined by their statute, which takes into account the prerogatives delegated to them by the local authority representative body approving that statute.

Committees of public administration are operative in the Republic of Marij El, the Republic of Mordovia, the Udmurtian Republic, the Chuvashi Republic, the regions of Belgorod, Leningrad, Smolensk, Ryazan and certain others.

5. DIVISION OF POWERS BETWEEN THE SUBJECTS OF THE FEDERATION (CONSTITUENT ENTITIES) AND LOCAL AUTHORITIES

5.1. Principles of the division of powers

The legislative bases for the division of powers and responsibilities between the organs of state power (of the Federation and its subjects) and local authority organs are: the Federation Constitution (articles 71, 72, 73, 130-132); the Federal Law on Local Self-Government, the conventions on the division of powers and responsibilities between federal organs and constituent entity organs and the legislation of the subjects on the organisation of the activity of local authorities.

The Federation Constitution determines the areas falling within the jurisdiction of the Federation, the joint jurisdiction of the Federation and the subjects and also the right of the subjects to enjoy full state authority outside those areas. Furthermore, the Constitution settles certain questions of local interest: the possession, use and disposal of municipal property, the structure of local authority bodies, the preparation, approval and implementation of the local budget, the framing of general principles governing local taxation, the guarantee of public security.

The Federal Law on Local Self-Government sets out the powers and responsibilities of federal organs, subjects of the Federation and local authorities as regards local self-government.

The local authorities are generally empowered to settle all matters of local interest. Furthermore, this federal law also places certain questions linked to the constitutional rights of the population or to state social policy within the sphere of local interest. These include:

- the harmonious socio-economic development of the municipality;
- pre-school, primary, general and vocational education;
- public health, guarantees of the sanitary welfare of the population;
- maintenance of public order;
- supervision of land use on the territory of the municipality;
- social protection and employment;
- protection of the environment on the territory of the municipality;
- fire safety.

In dealing with these matters, the Federal Law on Local Self-Government uses rather vague terms such as "organisation", "development", "participation", "ensuring", which makes it impossible to determine the scope of municipal bodies' prerogatives with any precision. This is why it is necessary to set the specific prerogatives of bodies of state authority and local authority bodies; this may be done by federal legislation or in the legislation of the Federation's subjects.

In the sphere of socio-economic development of a municipality, for example, local authorities may, material and financial resources permitting, adopt and carry out development schemes and programmes, involve other economic entities in local development and co-ordinate activities between the different entities in the development of the municipality. State authorities (federal or regional) are entitled to draw up and implement their own socio-economic development schemes and plans, either with the involvement of the local authorities or completely independently.

In the fields of education and health, the local authorities are responsible for building, repairing and maintaining educational and public health establishments, remunerating staff in those establishments, purchasing textbooks and teaching materials and equipment, providing meals in educational and hospital establishments, purchasing medicines, establishing operating regulations etc. The responsibilities of the state include: establishing standards for education and medical assistance, training teaching and medical staff, devising teaching curricula and methods, undertaking fundamental and applied research in the spheres of education and public health, etc.

To create municipal law and order bodies, it is necessary to establish the legal framework governing their functioning and functions and the rights and guarantees of their employees; hence the necessity of adopting a corresponding federal law and legislation in the subjects. The situation is similar where fire safety is concerned.

Social protection is a state function. Local authority bodies may take measures to supplement those of the state, within the limit of their own resources.

As far as environmental protection is concerned, the local authorities are entitled to take certain active measures to promote efforts in this sector, within the limit of their resources; they may also be entrusted with the supervision of the compliance with legislation on environmental protection and with the adoption of sanctions in cases of non-compliance.

5.2. Delegation of powers to local authority bodies

Under federal legislation, municipal authorities also fulfil certain state functions delegated to them. The delegation of state prerogatives to municipal authorities is governed by federal law and the legislation of the Federation's subjects.

This is the case, for example, for the keeping of military enlistment and the land ownership register. The delegation of prerogatives is accompanied by a transfer of resources, with state authorities reserving the right to monitor the proper implementation of those prerogatives. The conditions and procedures governing the monitoring process are established by federal laws and the legislation of the subjects.

5.3. Supervision of local authorities' activities

Local authority bodies and officials are accountable to the inhabitants of the municipality, the state and legal personalities (natural and legal persons), in accordance with the Federal Law on General Principles Governing the Organisation of Local Authorities (section VII).

The procedures and conditions governing the implementation of political responsibility (to the electorate) are laid down in the statutes of the municipalities. The activity of local executive bodies and officials is also subject to political supervision by the representative body of the municipality in question. The types of supervision, the procedures and the sanctions are set out in the statutes of the municipalities.

The responsibility of local bodies and officials *vis-à-vis* the state is engaged if the decisions taken by them are contrary to the Federation Constitution, the constitution and statute of a constituent entity of the Federation, federal laws, the laws of a constituent entity or the statute of the municipality. The *Prokuratura* (public prosecutor's office) of the Federation supervises the application of federal laws, the laws of the subjects and the statutes of municipalities by local self-government bodies and officials.

Local authority bodies and officials are responsible for discharging the powers and responsibilities delegated to them insofar as the adequate material and financial resources have been transferred to them by the corresponding state authorities for that purpose.

The responsibility of local self-government bodies and officials to legal personalities (natural and legal persons) is determined by federal laws, the laws of the subjects and the statutes of the municipality.

6. FINANCE

6.1. The principles and basic provisions governing the budget and the financial activity of local authorities

The Civil Law Code of the Federation (Article 215) introduces the notion of municipal treasury, constituted by the local budget and other assets not belonging to municipal enterprises and establishments.

The norms governing the financial activities of municipalities are set out in the Federal Law on Local Self-Government (section V) and the Federal Law on the Financial Bases of Local Self-Government. Besides independence in matters of constituting, adopting and implementing local budgets, which is guaranteed by the federal Constitution, the law entitles the general public and the local authorities to supervise the implementation of the local budget. Furthermore, the law gives a detailed list of possible sources of revenue for local budgets, including revenue resulting from the activity of local authorities, municipal enterprises and establishments and borrowing.

Federal legislation stipulates that the state authorities shall guarantee municipalities an adequate minimum level of revenue to cover the obligatory minimum expenditure of local authorities. Sources of revenue are earmarked for a long period, making long-term planning possible. The local authorities are obliged to provide for the principal needs of the local community in the spheres falling within their remit at a level no lower than the state's minimum social standards.

The law requires the state authorities to adopt such norms and guarantees their implementation by assigning transfers and subsidies from the Federation and from the subjects to local budget revenue. For the financing of certain state functions delegated to local authorities, federal legislation provides for the necessary funding in the federal budget and in subjects' budgets.

Increased expenditure or a drop in revenue of local authorities linked to decisions taken by the state authorities must be compensated for, in accordance with federal legislation, by the bodies responsible. Finally, federal legislation prohibits the confiscation of local budget surpluses by the state authorities of the Federation and the subjects.

To enable municipalities to implement the right to exercise independent economic activity, the Civil Law Code of the Federation has established their place in civil law by placing them (Article 124) on an equal footing with other legal persons.

The establishment of the local fiscal regime (taxes, rates, tax base, deductions and facilities) is left to the local authorities, but the principles for assigning certain taxes to local revenue, the list of possible local taxes and their maximum rates are laid down by the legislation of the Federation and the subjects.

The Federal Law on Local Self-Government determines:

- the composition of municipal assets and local finances;
- the legal relationship between the local authorities and the economic entities on the territory of the municipality;
- the principal prerogatives of the local authorities as regards the regulation of economic relations on the territory of the municipality;
- the notion of municipal commissioning as the main means of implementing local budget expenditure;
- the fundamental principles of drawing up local budgets.

This law also defines the basis for constituting local budgets, with the result that they are constituted by fixed revenue for a period of at least three years.

Local budgets must be equalised and regulated via the machinery of the state's minimum social standards and the minimum budget guarantee. Complete implementation of the principles governing the budget and tax regime is only possible, therefore, once the state authorities have established norms for the minimum budget guarantee and minimum social standards, without which there are no objective criteria for establishing local budget revenues.

6.2. Fiscal receipts

Fiscal receipts represent between 13.3 and 58% of local authority receipts, with the average standing at 57%. They are the product of the authority's own local taxes and taxes shared with other authorities.

6.2.1. Shared taxes

Where shared taxes are concerned, municipalities receive:

- a share of the revenue from personal income tax; each constituent entity of the Federation determines a rate of transfer of receipts from this tax to local budgets; on average, the share transferred is at least 50%;
- a share of the revenue from profits tax (at least 5% on average);
- a share of the revenue from value added tax (at least 10% on average).

In the budgets of the municipalities, these taxes account, on average, for 21%, 18% and 9% of receipts respectively. The rates of these taxes (at present 12%, 25% and 44% respectively) are fixed on an annual basis. In some of the Federation's subjects these figures may vary broadly (the most stable is the rate of personal income tax).

6.2.2. Local authorities' own taxes

In 1997 the share of local authorities' own taxes, expressed as a percentage of the total financial resources of the municipalities, reached 9% on average for the Federation and 20-22% in the most developed municipalities.

The Federal Tax Code defines the fiscal system in Russia and draws the dividing lines between federal, regional and local taxes. In establishing the procedures and outer limit rates for taxation, the Code does not define norms for dividing taxes between the different levels.

On the one hand, this law includes land tax and personal property tax in the category of local taxes. In the future, municipalities will be able, through a joint resolution of their representative bodies and the state authority bodies of the Federation's subjects, to replace the aforementioned taxes and property tax with a single local tax on property at a rate of 0 to 2%.

On the other hand, the draft sets out an exhaustive list of local taxes and this could result in a cut in municipalities' revenues. The calculations made by the Department of finances and prices of Yaroslavl city council in line with the draft (not including land tax and wealth tax) show that municipal budget receipts are to fall by 3.6%.

6.3. Other sources of income

The other sources of income for local budgets are the financial transfers made by state authorities to local authorities for the implementation of certain state functions, the revenue raised from privatising assets, the leasing of municipal assets, borrowing, receipts from local lotteries, a share of the profits of municipal enterprises, organisations and establishments, subsidies and statutory appropriations and also the receipts from payments for certain municipal services.

Under existing legislation, local authorities may receive payment, including in kind, for the exploitation of natural resources on the territory of the municipality.

Local authority representative bodies are entitled to constitute extra-budgetary funds in accordance with the rules and conditions laid down by the legislation of the Federation.

Under federal legislation, local authorities are entitled to borrow, run lotteries, grant and obtain loans and found municipal banks and other financial and loan institutions.

7. FEDERAL ORGANS INVOLVED IN LOCAL ADMINISTRATION

7.1. The Council on Local Self-Government in the Russian Federation

The Council on Local Self-Government was set up by Presidential Decree No. 531 of 29 May 1997. It is a co-ordination centre operating under the auspices of the President of the Federation, examining the most important problems encountered in the development of local self-government and developing corresponding proposals for the President of the Federation. The members of the council participate on a voluntary basis.

The main tasks of the council are to:

- draw up state policy in the sphere of local self-government and prepare the necessary measures;
- study draft federal laws, draft decrees and orders and draft federal programmes on questions of local self-government;
- promote and explain the aims and tasks of state policy in the sphere of local self-government;
- prepare annual reports on the situation in this sphere, trends in its development and compliance of federal and constituent entity bodies with the relevant legislation.

7.2. Council of Heads of Local Authorities on questions of socio-economic reform

The council was set up by a government decision of 15 August 1997, adopted to follow up the Presidential Decree of 11 June 1997 on the main thrusts of local government reform in the Russian Federation. It is an advisory body whose job is to make a preliminary examination of questions of socio-economic reform in the light of specific developments in local self-government in the Federation and draw up proposals for the federal government.

The council ensures that local authorities participate in the drawing up and implementation of socio-economic reform in the Federation.

The council's main tasks are to:

- prepare recommendations for the attention of the federal government on the implementation and adjustment of its socio-economic reform policy;
- prepare scientifically founded forecasts for the results of socio-economic reform;
- organise joint initiatives with local authorities with the aim of explaining to the public the federal government's objectives and activities in the sphere of socio-economic reform;
- prepare proposals aimed at ensuring close co-operation between federal executive bodies and local authorities in the course of implementing socio-economic reform in the Russian Federation.

7.3. Department responsible for local self-government issues of the Federal Ministry of Federal Affairs and of Nationalities

This Department is responsible for:

- organising and monitoring the implementation of local government reform;
- co-ordinating this work with the authorities of the Federation and of the subjects;
- setting up joint initiatives between state governmental and non-governmental organisations concerned with problems of local self-government;
- organising and supplying the technical equipment necessary to the activities of the Council of Heads of Local Authorities on questions of socio-economic reform operating under the auspices of the federal government.

7.4. Local government sections in federal ministries and departments

In order to establish ongoing co-operation between federal executive bodies and local authorities and improve the quality of regulatory acts in preparation, a federal government decree provides for the setting up, within federal authorities, of sections dealing with local government matters. They serve as a link with local authorities in their specific fields.

Co-ordinating the activity of those sections is the responsibility of the Ministry of Federal Affairs and of Nationalities.

7.5. Associations of local authorities

7.5.1. Congress of the Russian Federation Municipal Units

Created in 1998, it is formed of forty-three associations and municipal units unions from almost all Russia. Its most important members are:

- the Union of Russian Cities;
- the Russian Union of Local Authorities.

7.5.2. Union of Russian Cities

Set up in 1991, it brings together ninety-five cities, including the administrative centres of the subjects, as well as the regional associations of cities of the Urals, Siberia and the Far East, North-western Russia and Southern Russia, associations of the closed territorial administrative units of the Ministry of Nuclear Energy and the Ministry of Defence of Russia, and certain regional associations (of Tyumen, the suburbs of Moscow, etc.).

7.5.3. Union of Small Towns of Russia

Set up in 1992, it brings together Russia's small towns, some medium-sized towns (towns with less than 100 000 inhabitants) and certain rural regions.

7.5.4. Russian Union of Local Authorities

It was set up in 1995 by a treaty signed by the representatives of fifty-six municipal authority associations, mostly from rural regions, encompassing a total of 1 800 municipalities.

8. PLANNED REFORMS IN THE FIELD OF LOCAL DEMOCRACY

Local government reform is part and parcel of the structural reform of the Federation. The first stage, the laying of foundations for the organisation of local self-government, may be considered as completed (over 13 000 municipalities have been created). The second stage entails establishing the financial and economic foundations for local self-government.

At the present point in the reform process, the main tasks of state authorities are to:

- complete the relevant federal legislation (in the areas of inter-budgetary relations, ownership and land-holding);
- devise machinery for joint initiatives between the local authorities and the state authorities of the subjects;
- set up a system of reform monitoring;
- set up a system for training municipal employees;
- provide procedural, organisational and informational back-up for local authorities.

This will make it possible to:

- stabilise the pattern of relations between state authorities and local authorities;
- make budgetary expenditure more effective at all levels;
- implement social programmes more effectively.

The main thrusts of the work of the Ministry of Federal Affairs and of Nationalities in this connection are:

- support for local authorities in terms of procedures and organisation;
- co-ordination of the activity of federal executive bodies where matters of local government reform are concerned;
- implementation of the federal programme of local self-government support.

In 1999, the key issues in the area of reform are:

- the setting up of an infrastructure providing support for local authorities – information centres, poles of scientific and methodological research, advisory bodies (advising the Ministry of Federal Affairs and of Nationalities); these centres have been created in 1999;
- the creation of a system for training municipal employees;
- the creation of a monitoring system permitting swift expert appraisals of the impact of state authority decisions on the socio-economic situation of municipalities;
- the creation of a network for passing on effective technologies for use in managing municipal economies;
- the tabling in parliament of draft laws settling questions concerning the development of the economic and financial basis of local self-government.

To date, these measures have been pursued within the federal programme of local self-government support approved by Federal Government Decree No. 1251 of 26 December 1995. The results confirm that the programme is highly effective but its implementation has been held up for a year and a half by delays in financing and it has to be extended. The draft federal government decree in this connection has already been drawn up by the Ministry of Federal Affairs and of Nationalities.

Furthermore, if the local self-government objectives set out by the Federation President in his annual address to the Federal Assembly are to be achieved, new measures have to be drawn up and implemented. A new programme of local self-government support has to be adopted for that purpose.

APPENDIX

Statistical data on the structure of municipalities

Name of the subject of the Russian Federation	Number of municipalities	Large towns	Small towns	Stanitzas	Uyezds	Volosts
Republic of Adygeya	55	0	6	0	0	49
Republic of Altai	11	1	0	0	10	0
Republic of Bachkortostan	973	0	40	0	0	933
Republic of Buryatia	24	2	0	0	22	0
Chechen Republic (no data)	0	0	0	0	0	0
Chuvash Republic	26	5	0	0	21	0
Republic of Dagestan	51	9	0	0	42	0
Ingush Republic	0	0	0	0	0	0
Kabadino-Balkar Republic	128	7	6	5	9	101
Republic of Kalmykia-Khalmg Tangch	116	3	102	0	11	0
Karachai-Cherkess Republic	0	0	0	0	0	0
Khakass Republic	104	5	14	0	8	77
Republic of Karelia	19	7	0	0	11	1
Republic of Komi	0	0	0	0	0	0
Republic of Marii-El	214	4	18	0	14	178
Republic of Mordovia	466	7	19	0	22	418
Republic of North Ossetia	116	6	102	0	8	0
Republic of Sakha (Yakutia)	0	0	0	0	0	0
Republic of Tatarstan (Tatarstan)	913	0	0	0	0	913
Republic of Tuva	133	5	2	0	16	110
Udmurt Republic	30	5	0	0	25	0
Altai Kray	762	12	5	0	60	685
Khabarovsk Kray	40	2	7	0	17	14
Krasnodar Kray	48	15	0	0	33	0
Krasnoyarsk Kray	569	19	40	0	42	468
Primorie Kray	34	12	0	0	22	0
Stavropol Kray	303	15	7	0	36	245
Amur Oblast	339	9	26	0	20	284
Arkhangelsk Oblast	26	6	0	0	20	0
Astrakhan Oblast	152	5	12	0	11	124
Belgorod Oblast	22	6	0	0	16	0
Bryansk Oblast	481	11	29	0	34	407
Chelyabinsk Oblast	337	30	30	0	19	258
Chita Oblast	32	4	0	0	28	0
Ivanovo Oblast	26	6	0	0	20	0
Irkutsk Oblast	37	14	0	0	23	0
Kaliningrad Oblast	22	8	1	0	13	0
Kaluga Oblast	49	14	7	0	24	4
Kamchatka Oblast	10	2	1	0	7	0
Kemerovo Oblast	36	19	0	0	17	0
Kirov Oblast	45	6	0	0	39	0
Kostroma Oblast	31	7	0	0	24	0
Kurgan Oblast	458	9	6	0	24	419

Name of the subject of the Russian Federation	Number of municipalities	Large towns	Small towns	Stanitzas	Uyezds	Volosts
Kursk Oblast	511	10	23	0	0	478
Leningrad Oblast	29	9	2	0	17	1
Lipetsk Oblast	328	8	0	0	18	302
Magadan Oblast	67	2	31	0	8	26
Moscow Oblast	69	27	3	0	39	0
Murmansk Oblast	53	14	12	0	5	21
Nizhnii-Novgorod Oblast	578	4	53	9	48	464
Novgorod Oblast	22	34	0	0	19	0
Novosibirsk Oblast	472	7	17	0	0	428
Omsk Oblast	98	6	24	0	32	36
Orenburg Oblast	576	12	23	0	35	506
Orel Oblast	267	7	14	0	24	222
Penza Oblast	402	11	16	0	0	375
Perm Oblast	43	14	2	0	27	0
Pskov Oblast	28	2	0	0	24	2
Rostov Oblast	55	12	0	0	43	0
Ryazan Oblast	29	4	0	0	25	0
Sakhalin Oblast	19	1	1	0	17	0
Samara Oblast	37	10	0	0	27	0
Saratov Oblast	41	1	2	0	38	0
Smolensk Oblast	27	2	0	0	25	0
Sverdlovsk Oblast	73	32	10	0	31	0
Tambov Oblast	352	8	12	0	23	309
Tomsk Oblast	20	4	0	0	16	0
Tula Oblast	0	0	0	0	0	0
Tver Oblast	43	5	2	0	36	0
Tyumen Oblast	306	4	1	0	1	300
Ulyanovsk Oblast	24	3	0	0	21	0
Vladimir Oblast	297	21	37	0	16	223
Volgograd Oblast	39	6	0	0	33	0
Vologda Oblast	28	2	0	0	26	0
Voronezh Oblast	537	2	0	0	32	503
Yaroslavl Oblast	19	2	0	0	17	0
Moscow	128	0	0	0	0	0
St Petersburg	111	0	0	0	0	0
Jewish Autonomous Oblast	1	1	0	0	0	0
Aga Buryat Autonomous Okrug	42	0	4	0	3	35
Chukotka Autonomous Okrug	9	1	0	0	8	0
Evenk Autonomous Okrug	28	0	1	0	4	23
Khanty-Mansiy Autonomous Okrug	22	14	0	0	8	0
Komi-Permyak Autonomous Okrug	7	1	0	0	6	0
Koryak Autonomous Okrug	33	0	1	0	4	28
Nenets Autonomous Okrug	21	1	2	0	0	18
Taymyr (Dolgano-Nenets) Autonomous Okrug	4	1	0	0	3	0
Ust Orda Buryat Autonomous Okrug	6	0	0	0	6	0
Yamalo-Nenets Autonomous Okrug	13	7	0	0	6	0
TOTAL: 89 subjects	13 152	579	773	14	1 559	9 988

**Comparative data on municipal income in 1997
(legislation in force and draft Taxation Code of the Russian Federation)**

Municipality	Number of inhabitants (thousands)	Total amount of tax collected in the territory (millions of roubles) F	Anticipated income in 1997 under current legislation		Anticipated income according to the draft Taxation Code (Alternative 1)		Anticipated income under the draft Taxation Code (Alternative 2)		Proportion of total made up of taxes and local taxes (%)	
			Millions R	Percentage R/Fx100	Millions R1	Percentage R1/Rx100	Millions R2	Percentage R2/Rx100	Current legislation M/Fx100	Under the draft Code MK/FTx100
Zarechny	32.9	168 827	70 510	41.8	30 420	41.8	10 920	15.5	5.9	33.7
Dzerjinski	37.1	260 869	55 207	21.2	44 430	80.5	20 700	47.5	33.2	31.7
Obninsk	109.8	281 529	141 295	50.2	80 885	57.2	36 485	25.8	12.5	21.3
Pskov	206.4	237 842	182 362	76.7	160 144	87.8	76 436	41.9	20.6	38.2
Novgorod	240.1	411 951	299 666	72.7	232 649	77.6	142 076	47.4	29.9	46.3
Tver	456.7	1 954 300	520 000	26.6	460 563	88.6	258 227	49.7	18.7	37.9
Astrakhan	489.6	1 032 110	811 702	78.6	447 650	55.1	279 992	34.5	9.8	18.4
Orenburg	548.6	2 549 914	845 890	33.2	785 599	92.9	422 654	50.0	21.0	42.0
Izhevsk	654.5	2 664 557	1 196 885	49.9	567 003	47.4	250336	20.9	7.5	20.2
Krasnodar	768.9	3 812 905	1 052 415	27.6	932 793	88.6	456 893	43.4	18.9	34.0
Perm	1 034.9	8 931 879	2 017 845	22.6	1 494 494	74.1	717 783	35.6	19.2	32.4
Omsk	1 182.7	3 785 367	2 021 343	53.4	1 743 193	86.2	1 235 993	61.1	17.1	31.1
Saratov	1 210.6	5 747 657	2 070 526	36.0	1 581 056	76.4	807 056	34.6	14.9	30.6
Ekaterinburg	1 210	13 998 961	2 093 915	15.0	2 024 752	96.7	974 752	46.6	16.1	25.4