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with the result that intergovernmental fiscal transfers are needed to close the budgetary gap. Certainly, this is the case in both Canada and Russia, although the two cases are of course very different in many critical respects. In principle, governments at all levels should be accountable to their citizens for the

A Perspective on Fiscal Federalism in Russia

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Intergovernmental Fiscal Relations in Russia

As part of the World Bank's Fiscal Federalism and Regional Fiscal Reform Loan and the Regional Fiscal Technical Assistance Project, the World Bank Institute (WBI) designed and implemented a multiyear capacity-building program on intergovernmental fiscal relations which included training and knowledge-sharing workshops in all seven federal administrative districts (Okrugs)—from St. Petersburg to Vladivostok.

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An empirical analysis of Russian regions for 2005–2012 shows that excessive expenditure decentralization within the region, which is not accompanied by the respective level of revenue decentralization, is significantly and negatively related to regional economic growth. In contrast, regional dependence on intergovernmental fiscal transfers from the federal center is positively associated with economic growth.

Fiscal decentralization and regional economic growth ...

success of federalism is more important than it is in Russia. And, few countries have as much to offer in terms of knowledge about federalism than does Canada. Russia is a country that has a huge potential for global and regional economic power, yet that has a remarkably poor record of performance. Today's Russia has a population four and a

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Intergovernmental fiscal relations in Russia

It also changed traditional intergovernmental relations. National fiscal policies and financial decisions have been the predominant vehicle forming intergovernmental relations. Fiscal federalism operates through the various federal taxes, grants, and transfers that occur in addition to states and localities. The federal government regulates, subsidizes, taxes, provides goods and services, and redistributes income.

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By succinctly surveying the literature on fiscal decentralization and clearly spelling out the main concepts, the volume sets the stage for the subsequent description of the fiscal system in Russia and its evolution through a succession of reforms guided by a desire on the part of Russian policymakers to craft a workable system of fiscal federalism.

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