

MODELS OF THE DEVELOPMENT OF LOCAL SELF-GOVERNMENT AND THE EXPERIENCE OF DECENTRALIZATION: AN INSTITUTIONAL APPROACH

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Abstract---The authors of the article consider the experience of decentralization of government in the countries of Eastern Europe and some other countries. Also models of the development of local self-government were presented.

Keywords---local self-government, model, local government system, local services, municipal governments, central budget, local budget, municipal budget

The models used in the practice of territorial administration differ by the autonomy of territorial level of government to make political decisions independently of the central government and the sufficiency of the necessary resources.

The ideal autonomous model of local self-government is a system with horizontal management, in which each territorial level authority possesses its own, exclusive competence, not intersecting with the higher levels of government in terms of powers and responsibilities.

By such management, the control over the activities of local authorities is exercised not by the upper levels of government, but by the population, either directly through such forms of direct democracy as referendums, elections and others, or through representative bodies and officials elected by direct voting. In this case, the central executive authorities, such as ministries, administrative agencies mainly perform methodical, forecasting and analytical functions, and their decisions are of a recommendatory nature for the structures of a lower level.

At the same time, the management system with a completely horizontal nature does exist nowhere in the world. Even in the United States of America, a country standing as close as possible to the horizontal management of territorial structure, some governmental regulations of the activities of state, county and city authorities exist, which is conducted by ministries and departments indirectly - by funding or co-funding a variety of national programs.

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So-called integrated Soviet system of local self-government could serve as an example of vertical management. The most important political decisions in this system were made on the upper "floor" of the government, being then transferred through "single-channel" scheme along the entire vertical chain of territorial management.

The matrix scheme of management involves the interaction of the authorities, both vertically and horizontally, thus providing levels of management with the possibility of "multi-channel" interaction. The horizontal interaction acquires great importance under these conditions; between departments within a single governing structure, between various autonomous levels of management (inter-municipal cooperation).

Thereby, there are four systems of local government are distinguished:

- Anglo-Saxon model (The Anglo-Saxon ...);
- French or Napoleonic model (Comparing Two Forms ...);
- German or mixed model (Municipal management ...);
- Soviet integrated model (Dureev S.P.& Dureeva N.S., 2016. P. 48-50).

The Anglo-Saxon model includes a certain amount of latitude for municipalities, and the absence of specifically authorized state officials controlling the executive bodies at the local level, with management predominantly possessing a horizontal nature. This type of management is common in English-speaking countries such as Great Britain, the United States of America, Canada, Australia, etc.

The French model assumes a local public official responsible for coordination of the activities of public services. Often, these public officers are entitled to control the activities of local self-government. With this scheme of management, a vertical of public administration operates simultaneously with the system of horizontal decentralized management which deals with the issues of the territory life-support. Elements of the French model are used in France, countries of Scandinavia, Latin America, etc.

The German model combines the features of both models mentioned above. Thus, the simultaneous existence of municipalities as the form of territorial administration and government districts without elected local authorities is adopted in Germany and Austria. In Germany, alongside this, the right of communities to interact horizontally, thus forming various municipal intercommunal unions for joint management is legislated. Involvement of the one governing officer is allowed to manage such agglomerations of communities, thereby considerably cutting down costs for the maintenance of the administrative apparatus.

All three models, to some extent, incorporate elements of the matrix, vertical and horizontal models of management.

The Soviet integrated model is a system of territorial management, primarily based on vertical management.

In the frames of the research, it would be most appropriate to investigate the experience of decentralization of government in the countries of Eastern Europe and the CIS in depth, since this experience is closest to Uzbekistan.

The local government of Hungary is divided into two levels: municipality and district.

Municipalities are of the main units of the self-government system. They are formed in the settlements, which in case of Hungary include villages, cities and towns, equated to districts. The middle link of local self-government, also known as "regional" self-government, consists of nineteen districts. Budapest - the capital of Hungary holds a special legal status.

Until 1990 local issues were resolved by the government in accordance with the principles of centralism and hierarchical subordination through the system of local councils. Starting since 1990 public administration in Hungary consists of two main structures. The first includes central governmental bodies and their local and territorial units

subordinating to the public administration. The second structure consists of local governments acting on the principles of decentralization and autonomy.

Both structures are responsible for the fulfilment of public administration responsibilities. That, in turn, leads to the competition for the fulfilment of the tasks between the relevant authorities at the local level. This is the essence of the conflict of interests between local governments and territorial bodies of state administration. Territorial state administrative departments were founded in 1994 during the reformations of the former system of designated officials of the republic operating in eight regions, each including two or three counties and Budapest.

Representatives were designated by the President. Nowadays, offices of central government function in each district and in the capital. The Prime Minister designates the heads of the offices, based on the recommendations of the Minister of Home Affairs. These offices are state-financed organizations performing the tasks of state administration in four areas: 1) monitoring and upholding the rule of law; 2) assignment of tasks of the state administration at the first instance; 3) performance of appellate functions of the state administration at the second instance; 4) coordination of the activities of local authorities and administrations subordinated to the central government.

Two types of regional institutions were established as a result of the Law Act XXI of 1996 on Regional Development and Regional Planning: the region of the planning and statistics and the development region (Act XXI of 1996, Section 5.). The foundation of the development regions may be a possible solution to the start of the process of regionalization: they cover the territory of single or several districts or the capital and are founded through the formation of free associations. The districts that are part of the associations form a common body - the regional development council. Regional planning and regional development should not necessarily coincide in the territory.

In addition to state administrative bodies subordinated to the central government and local authorities, Law Act XXI of 1996 on Regional Development and Regional Planning established the Institute of The National Regional Development Councils, which are quasi-governmental organizations coordinating tasks related to regional development (Act XXI of 1996, Section 8.). The board consists of elected and appointed officials. Representative bodies of municipal authorities may create regional development associations, but this is not mandatory. Councils of the development of districts can form regional development councils that deal with issues wider than those concerning a single district. In the near future, district development councils may become the basis of regionalization.

The basic rights and powers of local self-government are assured by a representative body that can delegate powers to the mayor, to its committees, to the representative bodies of city districts, and to the local self-governments of minorities. Delegated powers cannot be transferred further.

The mayor is the political and administrative head of the local government and is responsible for the implementation of local policies. The mayor has a dual administrative function: he performs both local and state administrative tasks. The executive director, also called a notary, is a professional public servant, while the mayor represents the political side of the administration.

The right of local authorities to form associations was granted by the Constitution of the Republic of Hungary. Such associations may represent the cooperation between local representative bodies, participation in associations of local governments in the purpose of the protection of common interests, international cooperation and membership in international organizations of local self-government. This right is particularly important in Hungary, containing many small settlements with wide legal and administrative autonomy, and that factor dramatically complicates the fulfilment of all their functions and powers by themselves. Local government associations can take many forms and the foundation of

certain associations is regulated by the law, which as well allows for the freedom in the foundation of other associations. Such activities increase the economy and effectiveness of local government; thus, the central budget provides motivations to support the foundation and activities of associations.

Three forms of associations are regulated. Local representative bodies can create associations of administrative authorities to solve specific tasks of public administration; Representative bodies can create associations of internal control to manage institutions serving several populated areas; Several local representative bodies can form joint representative bodies.

In addition to the associations having been founded on a voluntary basis, small villages with a population of less than a thousand people are obliged to form joint self-government bodies with other similar villages of this district. Joint bodies of self-government solve administrative issues. Settlements with a population of more than a thousand, but fewer than two thousand people can also participate in joint bodies of local self-government.

On the other hand, settlements with a population of less than a thousand people may refuse to participate in joint authorities if they create their own body under the leadership of an executive director possessing the required qualifications.

The service provision by the Hungarian local government system is based on the principle of legislated mandatory and optional services. Mandatory services are divided into categories: services of the first category are provided in all populated areas, regardless of type and size, and include water supply, general education, basic health and welfare services, street lighting, maintenance of local public roads and cemeteries, and protection of the rights of ethnic and national minorities. The second category of mandatory services is determined by law, and the funds necessary for these purposes should be allocated from the governmental budget.

Other services are optional. Given that local governments have different tasks and powers which depend on the requirements and capabilities of their territories, local authorities can provide completely different services. By decision of the local elected representative body or local referendum, local self-governing bodies may transfer the fulfilment of optional local tasks which they are not obliged to provide by law to the authority of other bodies. The provision of optional services should not interfere with the provision of mandatory services.

Local authorities independently choose the form of service provision. The first type of service is provided by the local authorities themselves. In most cases, the provision of services is organized by the local government or its budget institutions; services are funded from the local budget. In addition, local governments can involve companies that they control. From December 31, 1993, local governments obtained the right to create commercial enterprises only in the form of business associations or cooperatives. Examples of such services include property management, maintenance of parks, municipal cemeteries and the provision of public sanitation.

The second method of providing services is by private enterprises operating on a contractual basis. As a rule, such contracts are concluded with private companies or entrepreneurs, but in some cases, a public company may act as a partner of a local authority. Services provided in this way include water supply, gas supply and public transport.

A separate form of contractual services is based on concessions. Act No. XVI 1991 on Concessions permits local authorities to use their fixed assets for profit by using the property and exercising ownership of the property. Services provided on a concession basis include local road maintenance and the use of public utilities (for example, plumbing, sewage, electricity, gas, central heating and telecommunications). The problem of service provision on the basis of concessions occurs due to the fact that the majority of local public utilities is the part of large regional or national systems

that are subject to a state concession. Thus, in real life, concessions of local authorities are possible only in the field of water supply, sewage and local broadcasting.

The third way to provide services is through associations or other municipalities. This method is applied only in the field of water management and, in rare cases, the operation of landfills.

Another important phenomenon was the emergence of foundations, churches, public associations, and other non-profit organizations involved in the provision of local services. Such organizations act in areas that are technically located within the responsibility of local governments. Therefore, the relationships between local authorities and non-profit organizations must develop to a level where the public sector will finance and regulate the provision of public services by third parties.

The sources of the budget of local authorities include four main components: independent incomes, joint revenues, regulatory subsidies from the central budget and financing of capital investments.

Independent incomes are generated on the basis of local taxes, determined and collected by local authorities in accordance with the law. Currently, local governments may impose a property tax on real estate and land; municipal taxes on land or buildings owned or leased by citizens; tourism tax; income taxes on commercial activities.

Municipal governments can choose sources of taxation, but entities can be taxed only once.

Other types of own earnings are revenues, dividends, interest and lease payments resulting from the activities of local authorities and revenues from municipal property.

Local government spending in Hungary is above the average due to their wide powers. Education, health care and social services are important functions of local governments, while utilities, culture and sports are served mainly by commercial and extra-budgetary structures. Local government expenses include administrative costs, debt service and other economic issues.

The new Fundamental Law of Hungary, which entered into force in 2012, regulates the local self-government system differently from the relevant provisions of the previous Constitution, adopted during the political transition in 1990. The justification provided for these very detailed constitutional provisions concerning local governments was to guarantee local autonomy. In the new constitution, they were replaced by overarching provisions ones which relegated more detailed regulation to the cardinal Act on local self-government in Hungary (Charles, 2014).

The place of local government within the organisation of the state has also been redefined by the Fundamental Law and the cardinal Act on local self-government in Hungary. According to the mentioned Act, "local governments shall function as a part of the organisation of the State".

The financial system governing local governments has also been changed. The previous system of normative and global support from the central budget was transformed into a financial system based on the powers of local governments. Besides this change, a very strong budgetary control was introduced, which included limitations on borrowing, for which the authorisation of the Treasury is required (Charles, 2014, p.5).

These restrictions on local autonomy were recognised and justified by the government by referring to the global economic crisis and the country's fiscal situation.

Because of the economic crisis and the indebtedness of both central and local government budgets, the central government has "re-nationalised" a large part of local governments' mandatory tasks. Now, those powers related to public education, health, social and cultural affairs, etc. are exercised by the central government. Large equipment centres have been created for the management and funding of national public services.

The main principle governing local self-government is enshrined in the Constitution of the Republic of Estonia: “All local matters are determined and administered by local authorities, who discharge their duties autonomously in accordance with the law”(The Constitution of the Republic of Estonia, §154).This principle is taken from the European Charter of Local Self-Government; Although the charter has not yet been ratified, its text was used in drafting the constitution. The Constitution is supplemented by the Local Government Organisation Act. Thus, local authorities in Estonia are based on the territorial division of the country into administrative units, are governed by democratically created legislative and executive institutions and, taking into account local needs, by conducting public opinion polls, referendums and civil initiatives.

Local government is based on the following principles:

- 1) the independent and final resolution of local issues, and organization thereof;
- 2) mandatory guarantee of everyone’s lawful rights and freedoms in the rural municipality or city;
- 3) observance of the law in the performance of functions and duties;
- 4) the right of the residents of a rural municipality or city to participate in the exercise of local government;
- 5) responsibility for the performance of functions;
- 6) transparency of activities;
- 7) provision of public services under the most favourable terms.

Local authorities from 1989 to 1993 included at the district and rural municipal level, urban or urban settlements: Council; Control; District governor and mayor of the municipality; Audit Committee Board.

One of the characteristics of democratic local government is the right to impose municipal taxes. In 1994, Local Taxes Act was passed, which provided for procedures for the implementation of nine local taxes and requirements for them. In accordance with this law, municipal councils received the right to fix the following tax rates (Local Taxes Act, 1994):

- **Per capita tax***;
- **Local income tax***;
- Sales tax*;
- **Boat tax***;
- **Advertisement tax**;
- Road and street closure tax;
- Motor vehicle tax;
- Animal tax;
- Entertainment tax;
- Parking charge.

Legend: These taxes was repealed in 2002 and 2012

The total income from tax revenues was 70 million Euro in 2017 (Table 1). Some local governments introduced sales taxes and taxes on domestic animals, but the total share of municipal taxes still does not exceed one per cent of the municipal budget. Some revenues were not introduced anywhere and thus remain only in theory. An important reason for this is the philosophy of municipal taxation. Local taxes play an important role as a tool for pursuing an active economic

policy, and not just a means of filling the municipal budget. However, local governments can lose a significant part of the labour force if they introduce a variety of head-tax rates. The concept of administrative reform points to the need to develop new principles of municipal taxation, which will form the basis of improved legislation that will regulate these issues.

Table 1. Estonian Local Government Taxes (Euro, Millions)
 (Based on OECD data. <https://stats.oecd.org/Index.aspx?DataSetCode=REVEST>)

	1995	2000	2005	2010	2015	2017
Total tax revenue	8	30	40	68	69	70
--Taxes on property	7	24	32	51	58	58
• Land tax	7	24	32	51	58	58
--Taxes on goods and services	1	6	7	17	11	13
• Taxes on production, sale, transfer, etc	0	2	2	8	4	6
• Advertising tax	0	1	2	2	4	6
--Taxes on use of goods and perform activities	1	4	5	9	7	7
• Specific use of water	0	2	3	6	5	5
• Fees for closure of roads, streets and squares	0	0	1	1	2	1
• Tax on motor vehicle	0	2	0	0	0	0
National Accounts: Taxes and actual social contributions	8	30	40	68	69	70
Imputed social contributions	0	1	2	3	5	9
Taxes and all social contributions	8	31	42	71	74	79

The existing Association of Estonian Cities (AEC) is responsible for the following tasks (The Association of Estonian Cities and Rural Municipalities, 1920):

- Representing the interests and protecting the rights of its members in the governmental and other institutions, including negotiations with the central government.
- Working out the position of the AEC in the issues of local government policy.
- Arranging co-operation between local governments, their associations and unions.
- Enhancing co-operation and twinning with local governments and their associations abroad as well as with international organisations.
- Dissemination of information to local governments and counselling local government officials.
- Providing training for politicians and officials of local governments.
- Informing the public about the activities of the AEC.

The main principles of local government reform in Latvia were:

- democracy and decentralization of governance;
- independence of local authorities from central authorities;
- freedom of action within the law;

- development of the municipal and private property;
- formation of independent local budgets;
- use of market (non-command) management methods.

Local governments were re-established in Latvia after the elections of 1989. Latvia's local government system consists of two levels (tiers): state administration and two-tier government. The general principles of the division of powers between local and central government bodies are as follows: 1) subsidiary - it is best to solve problems at the level closest to the population; 2) decentralization of power; 3) separation of powers to perform specific functions; 4) a direct relationship between the level of responsibility and financing.

The division of responsibilities between municipal and regional governments is based on the principle that if the solution of an issue requires the pooling of financial, material, informational, or human resources of several authorities, the solution of the task is transferred to the jurisdiction of the regional governing body.

The council is a representative body of local government. The difference between the structures of the municipal and district councils is as follows: the first consists of deputies directly elected, and the last - of the chairmen of the municipal councils. The chairman of the council is elected by a simple majority of the deputies of this council by secret ballot.

The Law "On Local Governments" does not contain norms restricting the process of forming the administrative structure of local authorities; on the contrary, it is determined by the statutes of each local government. Administrative offices in district centres and cities are divided, as a rule, into offices and sections, but as a rule, these units do not exist in most rural government bodies, since the number of their employees in most cases does not exceed 5-7 people. Each local government institution has its own internal management structure.

The separation of powers between state and local governments is based on the principles of decentralization. But now the state transfers new functions, such as the provision of central heating, social services, etc. local governments without the provision of appropriate grants. Instead of increasing the share of financing the activities of local governments from the general state budget, the opposite trend is observed.

More than half of all local government revenues consist of tax revenues, with the exception of district governments; 91.1% of their total revenues are subsidies. However, in general, for all types of local governments, the share of subsidies is about one-third of the total profit.

The main source of tax revenues to local authorities is recurrent taxes on immovable property (82%). The next largest source of income are taxes on goods and services (18%) (OECD.stat).

In accordance with the Law "On Budget and Financial Management", adopted on March 24, 1994, local authorities have the right to independently form and accept their budgets, as well as to increase the number of budget revenues in order to ensure a permanent and reliable financial base. In addition, the law "Act on self-government budgets", adopted on March 29, 1995, gives local governments the right to exempt from paying tax in the case of contributions to local budgets, as well as to impose local taxes, setting fees in accordance with the law "On Taxes and Fees".

Local governments receive special state subsidies for territorial planning investments. General government subsidies may be used at the discretion of local governments. In addition to state, local governments receive general subsidies from more prosperous regions through the mechanism of the financial fund "levelling off" local governments.

The criterion for the distribution of total grants among local governments is the difference between the level of expenditure and the level of per capita income, taking into account the age structure of the population. The system of financial "levelling" was proposed in 1995 and is based on the recommendations of the Council of Europe and the

experience of Denmark. The goal of such a “levelling” system is to provide funding that provides equal opportunities to meet the needs of the entire population.

In addition, local governments have the right to receive short-term and long-term loans by providing loan security in accordance with the laws “On a budget and financial management” and “Act on self-government budgets”. Local authorities are prohibited from providing collateral in the form of property objects that they need to perform their functions. Short-term loans can be obtained to repay short-term deficit. Loans received from the state budget must be repaid at the end of the fiscal year. Long-term loans can be obtained to finance programs for economic and social development. Such loans cannot be used to finance recurring expenses of local governments. Almost one-third of the total number of loans received by local authorities in 1998 through the treasury was invested in the reconstruction and repair of heating systems.

According to the Constitution, the primary unit of local government in Poland is the municipality. The Tadeusz Mazowiecki’s non-communist government started work in September 1989 - in March 1990 there was an amendment to the Constitution, followed by the Territorial Self-Governmental Act, Local Elections Act and other legal acts (over 100 laws/bills has been amended within first months) (Adam Sauer, 2013, P.3). Municipality’s objectives are set out in the law the Territorial Self-Governmental Act, which does not provide for the official division of municipalities into urban and rural. In fact, such differences are accepted in the official statistics and the names of institutions of local authorities: 1) city (municipalities with local council for one large or medium-sized city); 2) urban and rural (municipality with a local council, who work in the city with surrounding villages); 3) rural (municipality, which includes only rural areas). Thus, the system of local government does not always coincide with the system of settlements that it serves. The tasks of the municipal authorities are defined in that law, which states that the jurisdiction of local councils covers all matters falling within the competence of the municipality unless otherwise specified in other legislative documents.

According to the authors of the 1990 reform (J. Regulski, W. Panko, M. Kulesza, A. Kuklinski, J. Stepien, P. Buczkowski, L. Kieres, and others), the establishment of a municipal level is just the first step in the process of reviving local government in Poland (Miroslawa Czerny, 2006, P.38). The districts were approved as second level authorities on January 1, 1999. State administration may authorize districts in accordance with the law, but the latter do not have the right to intervene in the sphere of activity of municipal bodies.

Since 1999, voivodships have become the third level of local government. In addition to the functions related to the tasks of local governments, the voivodship had important administrative functions. Their size (in terms of the number of inhabitants and the size of territories) corresponds to regions in the countries of the European Union.

In accordance with the Law on Voivod and state administration in a voivodship of January 23, 2009, the jurisdiction of the voivodships does not violate the independence of the counties and municipalities. The voivodship self-government bodies have neither observational status nor a higher administrative level with respect to districts and municipalities when solving administrative issues.

In general, summing up the analysis of the process and results of decentralization, it can be noted that the situation achieved in various countries corresponds to the development scheme we cited in the previous paragraph. There is a direct relationship between political, legal and economic factors.

The criterion for the overall assessment of the degree of decentralization is the distribution of functions (or financial responsibility) for the provision of public services between levels of government. This criterion is one of the main

indicators of fiscal decentralization, along with the distribution of income, intergovernmental transfers, the system of borrowings of local governments, etc.

The information is presented in the tabular form, where the countries reflect the levels that are responsible for the implementation of certain functions (Table 2).

Table 2. Provision of Public Services at Various Levels of the Public Administration System

Public services	Hungary	Estonia	Latvia	Lithuania	Poland	Kazakhstan	Uzbekistan
Police	Z	X	Z,X	X,Y	X	X,Y	X
Social construction	Z	Z	Z	Z	X	X,Y	Z
Water supply and sewage	Z	Z	Z	Z	Z	Z	Z
Garbage removal	Z	Z	Y,Z	Z	Z	Z	Z
Elementary education	Z	Z	Z	Z	Z	Z	Z
Secondary and special education	Z	Z	Z	Y,Z	X	Z	Z
Higher education	X	X	X	X	X	X	X
Healthcare	Z	X,Y	Z	Z	X,Z	X,Y	X, Y, Z
The content of medical institutions	Y,Z	X,Y	X,Y	Z	X,Y	Z	X, Y, Z
Intercity routes	X	X	X	X	X	X	X
Heating	Z	Z	Z	X,Z	Y	Z	Z
Fire safety	Z	X	X	Z	Z	Y	X

Legend: X - central government; Y - intermediate (regional) levels of management; Z - local government

As can be seen from the above table, the system of providing services to Hungary is the most decentralized, where the central government makes decisions only in the field of higher education, all other issues are referred to the local authorities. For comparison, we also included Kazakhstan and Uzbekistan in the table. In comparison with other countries where the process of decentralization began much earlier, in our republic the system of distribution of functions looks quite differentiated. Although the sharp difference is the lack of definition of responsibility for certain types of services -

water supply and sewage, garbage collection, heating - these issues are solved in different regions in different ways, depending on the severity of the problem.

It should be noted that such distribution of responsibilities is quite monotonous and requires further development in the direction of a delegation of greater empowerment to the local level as well as towards the application of various forms and the performance modalities of functions of public administration.

As we see, there are many methods used to provide services and solve local issues. The development of democracy in Western Europe in terms of public participation in public administration is an excellent example for Eastern European countries. The general direction of political, legal and economic reforms in these countries in most cases gives a positive synergistic effect. The experience of reforming the countries of the former socialist camp is invaluable for the Republic of Uzbekistan.

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