

Financial and Legal Aspects of the Participation of Municipalities of the Russian Federation in the Implementation of National Projects

Abstract: Using a system analysis and a comparative legal method the author considers participation of municipalities in the implementation of project activities, including their role in the implementation of national projects in the Russian Federation. The paper provides examples of strategic investment projects implemented by the municipalities of the Moscow region, identifies current problems.

Keywords: Local self-government, financial law, national projects, investment

Project Approach in State and Municipal Management of Modern Russia

In the Russian Federation, due to external risks and threats, unstable socio-economic development in the context of the global crisis, effective methods are being sought at all levels of public administration to achieve national goals and solve priority tasks directly related to human well-being, society and the state, which are outlined in the Decree of the President of the Russian Federation dated May 7, 2018 No. 204 “On National goals and strategic objectives of the development of the Russian Federation for the period up to 2024” [Collection of Legislation of the Russian Federation. 2018. No. 20. Article 2817].

In recent years, the project approach has gained a significant role in state and municipal management. Its use in the public sector has become one of the results of the transition from process to result. As part of the ongoing administrative reform in Russia, one of the trends was the introduction of results-oriented management.

The project approach in public administration is based on the methodology and use of management tools, in which the basis is a project – a unique (new, original, inimitable) set of actions, processes and elements initiated and implemented over a

predetermined period of time, and aimed (through the use of limited resources) at achieving specific goals and final desired results [Charkina 2017, p. 54].

The very concept of “Project” comes from the Latin word “Projacere”, which in translation into Russian means “to move something forward” (pro – in advance; jacere – to promote, to throw forward).

As a project, a set of directions, goals, tasks, resources, managerial actions, managers and performers are identified, which have such distinctive features as:

1. specific goals needed to achieve;
2. targets for understanding the quality of project implementation;
3. novelty;
4. resource base corresponding to the project activities;
5. project implementation period;
6. risk (the inevitability of various conflict situations around and within the project) [Rogova 2019, pp. 11–12].

In the Russian Federation, there is no definition of the concept of “project” at the legislative level, but there is a subordinate interpretation provided for by the government act [Decree of the Government of the Russian Federation No. 1288 of October 31, 2018], according to which “a project is a set of interrelated measures aimed at obtaining unique results under time and resource constraints” [Collection of Legislation of the Russian Federation. 2018. No. 45. Article 6947].

All projects have three important characteristics:

1. implementation period (each project has a beginning and an end, which distinguishes project activity from process (operational));
2. unique result;
3. goal.

The project approach includes two independent, but complementary directions:

1. design – initiation of a project that combines goals, objectives, planned indicators (results), resources, responsible persons;
2. project management is the creation of project management bodies that ensure its implementation and completion [Charkina 2017, p. 32].

As noted earlier, the project approach has moved from business to public administration. Having proven itself in corporate practice, the project approach is now widely and actively used in the activities of public authorities and officials at all levels.

National projects can be considered as one of the examples of the implementation of the project approach in the domestic public administration.

In official documents, the term “national project” was used in the annual Message of the President of the Russian Federation V.V. Putin to the Federal Assembly of the Russian Federation (“Rossiyskaya Gazeta”, 26th April 2005). On April 25, 2005, the Head of the Russian state noted in his Message that “new opportunities and the need to implement a number of major national projects have already appeared.” On September 5 of the same year, the Russian President in the speech at the meeting with the members of the Government, the leadership of the Federal Assembly and members of the Presidium of the State Council, made a statement about the beginning of the implementation of priority national projects in the country aimed at significantly improving the quality of life of Russians. V. V. Putin pointed out that attention should be focused on such areas as healthcare, education and housing, since they determine the standard of living of citizens and the social well-being of society [www.kremlin.ru].

In the Decree of the President of the Russian Federation dated May 7, 2018 No. 204 “On National goals and strategic objectives of the Development of the Russian Federation for the period up to 2024” (Collection of Legislation of the Russian Federation. 2018. No. 20. Article 2817) the mechanism for achieving national goals is defined. The solution of this problem is supposed to be through national projects developed by the Government of the Russian Federation taking into account the opinions of regional authorities.

It should be noted that local self-government bodies take part in the implementation of regional projects ensuring achievement of the goals of national projects, within the framework of the exercise of powers to resolve issues of local importance, as well as in the implementation of certain state powers transferred to local self-government bodies. In the annual monitoring of the Ministry of Finance of the Russian Federation on the results of the execution of local budgets and inter-budgetary relations in the subjects of the Russian Federation at the regional and municipal levels for 2020, it is noted that the participation of local governments in the national projects is of particular importance because local self-government is closest to the population of a particular territory and has the ability to ensure that citizens’ opinions are taken into account while implementing the national projects. [www.minfin.gov.ru].

Regulatory Framework of Strategic Planning

The first attempt to implement the state policy through projects is associated with the launch of the next stage of administrative reform. In the concept of administrative reform for the period 2006–2010 (Collection of Legislation of the Russian Federation. 2005. No. 46. Article 4720) results management was designated as one of the 8 areas of reform, and among the measures planned for 2006; the implementation

of trial projects for the creation and implementation of results management procedures in the federal executive authorities was envisaged.

Within the framework of this direction, it was envisaged to create and implement a comprehensive system of departmental and interdepartmental planning and project management for the goals and results of activities, development of key measurable indicators of effectiveness and efficiency of the activities of executive authorities in the main areas of their activities in accordance with the strategic goals of the state.

To carry out project activities in the field of public administration on a systematic basis, a set of regulatory legal acts was developed, the main of which is Federal Law No. 172-FL of June 28, 2014 “On Strategic Planning in the Russian Federation” [Collection of Legislation of the Russian Federation. 2014. No. 26 (Part I), Article 3378].

The Law on Strategic Planning was initiated on October 1, 2012 by the Government of the Russian Federation. The draft law was developed in accordance with the Decree of the President of the Russian Federation dated May 7, 2012 No. 596 “On Long-term State Economic Policy” [Collection of Legislation of the Russian Federation. 2012. No. 19. Article 2333] in order to coordinate strategic management and budgetary policy measures.

The subordinate regulation of national projects, as it has already been indicated above, is based on:

1. Decree of the President of the Russian Federation No. 204 dated May 7, 2018 “On National Goals and Strategic Objectives of the Development of the Russian Federation for the period up to 2024”;
2. Decree of the President of the Russian Federation dated July 19, 2018 No. 444 (ed. dated July 20, 2021) “On Streamlining the activities of Advisory and Advisory Bodies under the President of the Russian Federation” (together with the “Regulations on the Council under the President of the Russian Federation for Strategic Development and National Projects”) [Collection of Legislation of the Russian Federation. 2018, No. 30, Article 4717];
3. Resolution of the Government of the Russian Federation No. 1288 of October 31, 2018 (as amended on June 24, 2021) “On the Organization of Project Activities in the Government of the Russian Federation”.

Although the national projects are focused on the activities of State Authorities – Federal and Federation subjects, however, the Legislation of the Russian Federation regulates some issues of financial participation of municipalities in the implementation of national projects. For example, the Decree of the Government of the Russian Federation dated October 23, 2019 No. 1359 approved the Rules for the provision and distribution of other inter-budgetary transfers from the federal budget to the budg-

ets of the constituent entities of the Russian Federation for the renovation of regional and municipal cultural institutions within the framework of the federal project “Cultural Environment” of the national project “Culture” [Collection of Legislation of the Russian Federation. 2019. No. 44, Article 6201].

Issues of Implementation of National Projects in the Russian Federation

The implementation of priority national projects began in Russia on January 1, 2006, when the four projects were launched at once: “Health”, “Affordable and comfortable housing for Russian citizens”, “Education” and “Development of the agro-industrial complex (AIC)” [www.tass.ru/info/6101471, access as of 4 October 2021].

Describing the experience of project management in the Russian public administration sphere, S. S. Gorokhova identifies four stages of their development:

1. during the first stage (2005–2008), the use of project management elements was observed, but it was not possible to create a truly project-based system of work;
2. at the second stage (2009–2012), an interest in the project as a way of solving state tasks increased, which was reflected in an increase in the number of projects and compliance with a number of methodological requirements of project management in their execution;
3. the third stage (2012–2018) – popularization of project management was carried out, which is expressed in an increase in the number of megaprojects and the creation of the foundations of the methodological, legal and organizational basis for their implementation and use [Gorokhova 2020, No. 6];
4. the fourth stage (2018-present). It is conditioned by the adoption of the Decree of the President of Russia dated May 7, 2018 No. 204 “On national goals and strategic objectives of the development of the Russian Federation for the period up to 2024”. In continuation of the implementation of the directions of the state socio-economic policy specified in this act, Decree of the President of the Russian Federation No. 474 dated July 21, 2020 “On National Development Goals of the Russian Federation for the period up to 2030” defines five national development goals: a) preservation of the population, health and well-being of people; b) opportunities for self-realization and talent development; c) comfortable and safe environment for life; d) decent, effective work and successful entrepreneurship; e) digital transformation. Within the framework of each national development goal, Decree No. 474 sets targets characterizing its achievement in 2030.

Let's take a closer look at the analysis of the implementation of national projects. According to the Accounts Chamber of the Russian Federation for the execution of the federal budget for 2019, "the volume of unfulfilled budget allocations amounted to 1.1 trillion rubles, almost half of the increase in balances was made up of unfulfilled budget allocations for the implementation of national projects".

The level of execution of expenditures for the implementation of national projects and a Comprehensive plan (91.4%) is 2.8 percentage points to a lower than the average level of execution of federal budget expenditures (94.2%). The volume of unfulfilled appointments amounted to 149.8 billion rubles, or 8.6%. Expenditures on 4 national projects ("Ecology", "Digital Economy of the Russian Federation", "Labor productivity and Employment support", "International cooperation and Export") and a Comprehensive plan were executed at a low level (less than 90%). Expenses for the purchase of goods (works, services) within the framework of national projects amounted to 87.5% of the consolidated list with changes, for the provision of inter-budget transfers to the budgets of the constituent entities of the Russian Federation – 89.2%. [audit.gov.ru]. Details of the execution of expenses, see Figure 1.

Figure 1. Level of Implementation of Expenditures on National Projects in 2019

	billion rubles	%
General performance level	1600.38	91.45
Science	37.62	99.14
Culture	14.03	99.02
Healthcare	157.14	98.01
Safe and high-quality highways	138.24	97.12
Demographics	498.34	95.47
Housing and urban environment	98.76	93.81
Small and medium-sized entrepreneurship, support of individual entrepreneurial initiative	56.42	93.14
Education	98.66	90.98
Comprehensive plan for the modernization and expansion of the backbone infrastructure	306.13	88.02
International cooperation and export	78.10	89.10
Labor productivity and employment support	6.22	87.11
Digital Economy of the Russian Federation	73.82	73.33
Ecology	36.90	66.32

The Federal Law “On the Federal Budget for 2020 and for the Planning Period of 2021 and 2022” in 2020 provides for financial support for the implementation of national projects in the amount of 2,129.6 billion rubles. In accordance with the indicators of the updated painting, the total amount of budget allocations of the federal budget for the implementation of national projects amounted to 2,206.7 billion rubles.

Figure 2. Budget Allocations of the Federal Budget for the Implementation of National Projects in 2020

31,9%	Demographics	703.8	billion rubles
1,8%	Healthcare	307.6	billion rubles
6,0%	Education	133.0	billion rubles
7,7%	Housing and urban environment	169.2	billion rubles
2,9%	Ecology	64.6	billion rubles
0,2%	Labor productivity	4.1	billion rubles
17,4	Comprehensive plan	385.0	billion rubles
1,8%	Science	40.7	billion rubles
4,0%	Digital Economy	89.0	billion rubles
0,7%	Culture	16.1	billion rubles
2,9%	Small and medium-sized entrepreneurship	63.7	billion rubles
13,9	Safe and high-quality highways	157.7	billion rubles
3,3%	International cooperation and export	72.2	billion rubles

The execution of national projects by the end of 2020 amounted to 2,149.1 billion rubles, or 97.4% of the specified data.

At the same time, the best performance indicator is 99.7% for the national project “Housing and urban Environment”, the worst is 86.4% for the national project “Education”. [minfin.gov.ru].

Basing on the analysis of the presented indicators, T.A. Vershilo concludes that “the problems of implementing national projects are not related to the lack of money from the state, but to existing problems in the field of legal regulation of national projects; with the national project management system.” In her opinion, currently the Government of the Russian Federation needs to solve two main tasks related to the implementation of national projects:

1. to show the result in difficult both geopolitical and domestic conditions;
2. change the national project management system itself [Vershilo 2020, 21].

As noted earlier, municipalities participate in the implementation of national projects; let's consider the statistical data characterizing it.

According to the Ministry of Finance of the Russian Federation, in 2019, the total amount of local budget expenditures for the implementation of national projects amounted to 431.7 billion rubles.

If we take into account that the volume of expenditures of the consolidated budgets of the subjects of the Russian Federation as a whole on national projects amounts to 1,338.0 billion rubles, then, almost a third of regional projects are implemented by the local governments.

If we make the same assessment in the context of national projects, then the largest share of local budget expenditures in regional projects is formed in terms of national projects: "Housing and urban environment" – 72.1%; "Culture" – 55.0%; "Ecology" – 46.4%; "Education" – 42.5%.

The smallest share: "Small and medium-sized enterprises" – 3.7%; "International cooperation and export" – 0.8%, "Healthcare" – 0.1%, "Labor productivity and employment support" – 0.1%.

At the same time, the cash execution of local budgets in terms of expenditures on the implementation of regional projects lags behind the pace of execution of federal and regional budgets: as of January 01, 2020, the execution of local budgets amounts to 378.3 billion rubles, or 87.6% of the provided budget assignments (431.7 billion rubles). The cash execution on the same date for the federal budget – 91.4%, for the budgets of the subjects of the Russian Federation – 91.1%.

The most significant lag is noted for national projects "International cooperation and export" – 70.0%; "Ecology" – 82.1%. [www.minfin.gov.ru].

In 2020, the total amount of local budget expenditures for the implementation of national projects amounted to 514.0 billion rubles, which is almost a third of regional projects.

The largest share of local budget expenditures in regional projects consists of national projects: "Housing and urban environment" – 73.9%; "Culture" – 57.4%; "Ecology" – 50.7%; "Education" – 45.9%. The lowest share: "Digital economy of the Russian Federation" (6.1%), "Small and medium-sized enterprises" – 2.2%; "Labor productivity" – 0.01%, "International cooperation and export" (0.01%).

In general, the local governments take part in 12 national projects, they do not participate only in the Comprehensive Plan of Modernization and Expansion of the main infrastructure, and only a few participate in the national project "Science".

At the same time, the cash execution of local budgets in terms of expenditures on the implementation of regional projects is somewhat lagging behind the pace of execution of regional budgets: as of January 01, 2020, the execution of local budgets is 468.3 billion rubles, or 91.1% of the budgeted assignments (514.0 billion rubles). The cash execution on the same date for the budgets of the subjects of the Russian Federation – 93.2%.

The most significant lag is noted for national projects “Education” – 86.9%; “Housing and urban environment” – 89.3%. [www.minfin.gov.ru].

Investment Activity in Municipalities of the Russian Federation

Along with public investments carried out by financing the participation of municipalities in the implementation of national projects, classical mechanisms for attracting investments are used. Let us recall that an investment activity refers to a set of measures carried out by the state, individuals or enterprises aimed at generating profit, capital gains or other positive results [Ustinovich 2020, p. 51].

In accordance with the current legislation of the Russian Federation, an investment activity is allocation of investments and implementation of practical actions in order to make a profit and (or) achieve another beneficial effect (Article 1 of Federal Law No. 39-FL of February 25, 1999 (ed. of December 08, 2020) “On Investment activities in the Russian Federation carried out in the form of capital investments” [Collection of Legislation of the Russian Federation. 1999. No. 9. Article 1096].

According to E. S. Ustinovich, in the presence of various approaches existing in economics, most authors agree that an investment activity is an investment of resources (financial, material, intellectual, etc.) in the process of activity of an economic entity in order to obtain a positive effect of this very activity [Ustinovich 2020, p. 52]. As A.A. Starshov notes, “the ability of the state to manage investment processes is determined by the presence of a large number of legal mechanisms that allow the functions of the owner and regulator to be realized” [Starshov 2019, No. 2].

One of the new mechanisms that have appeared in the legislation of the Russian Federation is the “territory of advanced socio-economic development”, which can be created by the decision of the Government of the Russian Federation on the territories of single-industry municipalities of the Russian Federation (single-industry towns) included in the list approved by the Government of the Russian Federation. In these territories, a special legal regime has been established for the implementation of entrepreneurial and other activities in order to create favorable conditions for attracting investment, ensuring accelerated socio-economic development and creating comfortable conditions for ensuring the vital activity of the population. Thus, special municipalities have appeared in Russia, the purpose of which is to attract investments.

On the basis of the “Rules for the creation of territories of advanced socio-economic development in the territories of single-industry municipalities of the Russian Federation (single-industry towns)” (Collection of Legislation of the Russian Federation, 2015, No. 27, Article 4063), while submitting an application for the creation of such territory in a municipality, information on the experience of implementing large investment projects in the subject of the Russian Federation and single-industry

towns is mandatory as well as the information about potential residents of the territory of advanced development who have confirmed (in writing) their readiness to implement investment projects in the territory of advanced development (with copies of framework agreements between the executive body of state power of the subject of the Russian Federation and residents on their intentions to implement investment projects, as well as the passports of investment projects).

The decision of the Government of the Russian Federation on granting the status of the territory of advanced development specifies the minimum amount of capital investments carried out as part of the implementation of investment projects by residents.

At the same time, the requirements for investment projects implemented by residents of the territories of advanced socio-economic development created in the territories of single-industry municipalities of the Russian Federation (single-industry towns) are normatively fixed, among which the following are established:

1. number of jobs created (must not be less than 10 units during the first year after the inclusion of a legal entity in the register);
2. volume of capital investments in accordance with the agreement must not be less than 2.5 million rubles during the first year after the inclusion of a legal entity in the register;
3. as a result of the implementation of the investment project, it is not envisaged to conclude contracts during the execution of which the proceeds from the sale of goods, performance of works and provision of services to the city-forming organization of a single-industry town exceed 50 percent of the total revenue received as a result of the implementation of the investment project by a resident;
4. implementation of the investment project does not involve attraction of foreign labor in an amount exceeding 25 percent of the total number of employees and others.

To attract investment in municipalities, Recommendations have been developed for the preparation of investment development strategies for municipalities and investment attractiveness passports [www.tpprf.ru], which contain a number of definitions, criteria and requirements for the investment project.

A strategic investment project of a municipality is a project that makes an important contribution to the achievement of established strategic goals and contributes to the solution of important strategic tasks for the development of the local territory.

A necessary condition for the recognition of an investment project as strategic is its compliance with the following criteria:

1. logical compliance with the established strategic goals of investment development, making an important contribution of the project to the solution of a certain strategic task or several tasks;
2. improvement of the socio-economic conditions of the local communities of the municipality as a result of the implementation of the investment project;
3. increasing the investment attractiveness of the municipality (concerns infrastructure projects);
4. development of one of the most important branches of the national economy on the territory of the municipality: agro-industrial complex, industry, tourism, science and education, information technology and innovation, financial industry, transport, transit and logistics industry, as well as other industries.

A strategic investment project must also meet a set of the following requirements:

1. availability of economic efficiency of a strategic investment project, taking into account its payback period and profitability;
2. ensuring the total volume of investment in the development of priority industry areas defined by strategic development goals in the amount of at least 100 million rubles (an exception may be innovative projects);
3. use of high-tech, energy-saving, resource-saving, as well as other highly economical technologies if a strategic investment project is associated with industrial production.

In addition to the actual strategy, municipalities should develop programs (road-maps) for their implementation. The Program includes activities for the development of business plans, feasibility studies of investment projects, activities for geological exploration, implementation of investment projects, etc.

The program is being developed for the next three years with details of the first year, indicating the volume and sources of funding. The program of investment development measures is approved by the relevant regulatory legal act and becomes a program document that is taken into account while preparing the draft municipal budget. At the same time, the activities included in the Program enjoy priority while allocating funds from the municipal budget, as well as attracting regional and federal resources.

If we talk about the practice of developing such acts, we can analyze some examples of the Moscow Region as a subject of the Russian Federation.

Thus, the first example is the Agreement on the implementation of the strategic investment project “A general type boarding school with a neuropsychiatric department “Center for Active Longevity” in the territory of the Lyubertsy district of the

Moscow region” (Concluded in Krasnogorsk MR September 05, 2016 No. 92) (ed. from 4th September 2018). The total volume of investments for the implementation of the investment project is 802,835,637 (eight hundred two million eight hundred thirty-five thousand six hundred thirty-seven) rubles, including the volume of capital investments: 802,835,637 (eight hundred two million eight hundred thirty-five thousand six hundred thirty-seven) rubles. Under this agreement, the participant undertakes to make capital investments and put into operation the Objects of the investment project no later than 31st October 2017. The payback period of the investment project is 8 years and corresponds to the period from December 31, 2014 to December 31, 2022.

Another example is the Agreement on the implementation of the strategic investment project “Creation of an oncological outpatient diagnostic center (Center for Nuclear Medicine) on the territory of the Khimki city district of the Moscow Region” (Concluded in Krasnogorsk MR December 30, 2020 No. 133). The total volume of investments for the implementation of the Investment project is 8020000000 (eight billion twenty million) rubles excluding VAT, including the volume of capital investments: 6658434000 (six billion six hundred fifty-eight million four hundred thirty four thousand) rubles excluding VAT. The implementation of this Investment Project is designed for the period from January 1, 2018 to December 31, 2022. The payback period of the Investment Project in accordance with the Agreement is 9 years and corresponds to the period from December 31, 2018 to December 31, 2027.

The previous examples relate to such socially significant sphere as healthcare, but in the Moscow region there is a practice of developing cultural projects. In particular, on March 5, 2020, Agreement No. 7 was signed in Krasnogorsk, the Moscow Region, on the implementation of the strategic investment project “Hotel complex near the Timokhovo estate on the territory of the Leninsky City District of the Moscow Region”. The total volume of investments for the implementation of the Investment project is 758,303,140 rubles, excluding VAT, including the volume of capital investments: 456,700,000 rubles. The commissioning of the investment project facility was scheduled for June 1, 2020. The payback period of the Investment Project is 15 years and corresponds to the period from June 1, 2020 to June 1, 2035.

The analysis of the investment climate in the regions of the Russian Federation shows that the current state of the regulatory framework for investment support and investment management requires refinement and improvement. To this end, it is necessary to identify the most successful regions and adopt their experience. According to E.S. Ustinovich, the most successful developments should be used to develop standard solutions [2020, p. 53].

Conclusion

Summing up the results of the analysis of the participation of municipalities in the implementation of national projects and the development of strategic investment projects within the territories of advanced socio-economic development, the following circumstances can be noted.

Municipalities play a significant role in the implementation of national projects within the framework of regional projects, since it is the local government that is as close as possible to the population – the main consumer of social services. According to the estimates of the Ministry of Finance of the Russian Federation in 2019 and 2020, almost a third of regional projects are implemented by local governments. If we compare the participation rates, then the largest share of local budget expenditures in regional projects is formed in terms of national projects: “Housing and urban environment”, “Culture”, “Ecology”; “Education” (from 46 to 75%), the smallest share is occupied by projects “Digital Economy of the Russian Federation”, “Small and medium-sized entrepreneurship”, “Labor productivity”, “International cooperation and export” (from 0.01 to 6%);

Level of execution of expenditures on the implementation of national projects is below the average level of execution of federal budget expenditures, a similar picture exists with the cash execution of local budgets in terms of expenditures on the implementation of regional projects, which also lags slightly behind the pace of execution of regional budgets.

The reasons for this, according to experts (T. A. Vershilo), are in the project management system (a rather cumbersome structure that makes and corrects management decisions) and asynchrony of their actions with the cycles of the budget system. The allocated budget funds arrive too late to be disbursed by municipalities, hence, for a number of projects, the execution amounts to 86.9–89%, with a total indicator of the execution of local budgets of 91.1% of the budget assignments provided;

The proposed measures to adjust the budget legislation in terms of amendments and inclusion of norms on “National projects”, responsibility for non-fulfillment of national projects, development of measures of state support for investments will begin to work when municipalities and citizens themselves, to whom the changes being implemented in the socio-economic sphere are ultimately addressed, will be active and interested in implementing various kinds and levels of projects. When certain activities come down “from above” and there is no interested team capable of carrying out project activities on the ground, the effectiveness of such work tends to zero.

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