

Digitalization of Initiative Budgeting: Module of the Educational Program of the State and Municipal Administration

Maksimova I.V.* Malysheva E.N.

Volgograd Institute of Management - Branch of RANEPa, Volgograd, Russian Federation

**Corresponding author. Email: maksimova_irina_2017@mail.ru*

ABSTRACT

The purpose of the study was to justify the directions in the development of interdisciplinary ties in public finance management to develop practical recommendations for expanding and deepening the study of digitalization in the module of the educational program of state and municipal government. The research methods were: analysis, including content analysis, synthesis, inductive generalization. The main result of the study is the thesis of the need for the development of digitalization in teaching students in the educational program of state and municipal government.

The digitalization and democratization of the state and municipal government processes pose new challenges to improve the student learning process. In particular, the need arises in the study of economic disciplines for the formation of knowledge and skills in managing the process of initiative budgeting. The analysis of the materials of the Ministry of Finance of the Russian Federation allowed the author to identify the factors and conditions for the successful integration of initiative budgeting in the practice of state and municipal government. Among the most important factors, the author identifies the digitalization of the process of initiative budgeting, including: the development of new programs for Internet platforms that provide management of the entire process of initiative budgeting; digitalization of citizen participation at individual stages of initiative budgeting. The author considers the motivation of the population to manage public finances to be no less important.

The article substantiates the need for the development of digitalization in the process of preparing students for interdisciplinary relations in the study of the discipline "State and Municipal Finance" and the discipline "Information Technologies in Management" in training students in department 38.03.04 State and municipal administration.

Keywords: *digitalization, digitalization of public finance, digitalization of proactive budgeting, digitalization in interdisciplinary research, digitalization and territorial marketing tools*

1. INTRODUCTION

In the scientific literature of interdisciplinarity in education, much attention is now paid. Attraction of attention is explained by the importance of interdisciplinary connections in scientific research, the opportunity to gain new knowledge on the basis of relationships in various fields. Researchers of interdisciplinary relations note their wide distribution in various fields of scientific knowledge. John D. Brewer (2015) considers the existence of such relationships in politics: "Interdisciplinarity is not the only advantage that follows from this new way of approaching the conceptual field in peace processes. There are practical policy benefits.... Political actors negotiated the settlements, they occupied the new governance structures and oversaw the new institutions, and they either endorsed or collapsed

them, making political decisions about whether to abrogate or stick with it" (4). A. Cribb (2012) explores the relationship between philosophy and ethics: "I have suggested that there is an important place for interdisciplinarity in applied ethics and for a more expansive notion of applied moral philosophy. However, irrespective of the merits of that suggestion, there is no doubt that disciplines outside of moral philosophy – whether or not integrated with it – can make a substantial contribution to applied ethics" (6). Marina Fischer-Kowalski (2015) singles out public ecology as a separate block of interdisciplinary knowledge: "Interdisciplinary approaches often need to be applied for fundamental reasons in order to break the familiar narrow-mindedness of the intra-industry work in the field of knowledge and to challenge the ingrained, discipline-related ways of thinking that can lead to both occlusion and insight" (10). Robert Clarke, Howard J. Federoff (2015) note the

importance of interdisciplinary relationships in terms of understanding the results of medical research: "Interdisciplinary research has been recognized as an effective means to address questions that require multiple different disciplines to provide solutions. Much modern translational research falls into this category as investigators, most often with basic and clinical expertise, collaborate to bring observations from the laboratory into clinical application" (5). Susan Myburgh, Anna Maria Tammaro (2013) pay attention to the importance of digitalization in the library area: "The notion of interdisciplinarity is another important concept for digital librarians. As suggested, they require technological knowledge as well as an understanding of how knowledge is created, communicated and understood. Education for digital librarians must draw on selected facets of a number of different disciplines" (18). Dustin B. Garlitz, Hans-Herbert Kögler (2015) explore the phenomenon of interdisciplinary connections in music: "Adorno's Rise and the Frankfurt School's Rise to Public Prominence ... Adorno had continued to pursue multidisciplinary research in the United States after the publication of *Dialectic of Enlightenment*. His *Philosophy of New Music* was published in 1949, and he also focused on the sociology of music in that time period" (13). Hundreds of other examples of interdisciplinary relationships can be cited. The science of economics is no exception. The most famous research here is the concept of behavioral economics by Richard H. Thaler (26). Richard H. Thaler is the 2017 recipient of the Nobel Memorial Prize in Economic Sciences for his contributions to behavioral economics. Thaler studies behavioral economics and finance as well as the psychology of decision-making which lies in the gap between economics and psychology. He investigates the implications of relaxing the standard economic assumption that everyone in the economy is rational and selfish, instead entertaining the possibility that some of the agents in the economy are sometimes human (27). Some researches are also known in the fields of social economics, economic policy, economic geography, mathematical economics, and economic statistics. Among the relevant areas is the study of the relationship between the theory of public finance management and digitalization in the context of participatory budgeting. In conjunction with the sphere of public finance, the digital economy, according to K.I. Galynis and J.B. Tumunbayarova (2019), it is advisable to understand "... as a system of economic relations based on new methods of generating, processing, storing, transmitting data, as well as digital computer technologies, which are necessary for the development and implementation of financial forecasts, plans, and programs of the state, as well as conducting monitoring and organization of state financial control in administrative-territorial entities. The scale of the work on digitalization of public finance can be imagined by taking into account the spatial boundaries and the current financial management procedure, taking into account the specifics of the administrative-territorial division of the Russian Federation" (12). Despite numerous publications around

the world, for example, B. Reiter (2009), S. Gonçalves (2014), N.A. Shapovalova, N.V. Gavrilova (2017), M. Ledwith, J. Springett (2010), H. Baogang (2011), J. Friedman (2016), (3, 11, 15, 17, 22, 24), until now it is still impossible to talk about the complete study of certain issues of the organization of proactive budgeting as a management technology. In addition, the development of the practice of digitalization of public finances and proactive budgeting in the Russian Federation has its own characteristics, which require special study.

The purpose of the study is to justify the directions in the development of interdisciplinary ties in public finance management to develop practical recommendations for expanding and deepening the study of digitalization in the module of the educational program of state and municipal government.

To achieve this goal it was necessary to solve the following tasks.

1. Based on the analysis of reviews of the practice of proactive budgeting in the Russian Federation, identify the factors and conditions that affect the development of proactive budgeting in the country.
2. To substantiate the directions of interdisciplinary relations and research for more successful development of the practice of initiative budgeting in the Russian Federation.
3. Highlight sections of the discipline "State and Municipal Finance", requiring clarification in the framework of the development of interdisciplinary relations.

Materials and Methods

To highlight the factors and conditions affecting the development of initiative budgeting in the Russian Federation, a content analysis of the reviews of the Ministry of Finance of the Russian Federation was used. In the process of substantiating the directions of interdisciplinary relations for more successful development of the practice of initiative budgeting in the Russian Federation, methods of analysis, synthesis and inductive generalization of scientific research materials of Russian and foreign authors were used.

2. LITERATURE REVIEW

According to documents of the World Bank for Reconstruction and Development: "Participatory budgeting is a decision-making process through which citizens deliberate and negotiate over the distribution of public resources. Participatory budgeting programs are implemented at the behest of governments, citizens, nongovernmental organizations (NGOs), and civil society organizations (CSOs) to allow citizens to play a direct role in deciding how and where resources should be spent. These programs create opportunities for engaging, educating, and empowering citizens, which can foster a more vibrant civil society. Participatory budgeting also helps promote transparency, which has the potential to reduce government inefficiencies and corruption. Because most citizens who participate have low incomes and low

levels of formal education, participatory budgeting offers citizens from historically excluded groups the opportunity to make choices that will affect how their government acts. Put simply, participatory budgeting programs provide poor and historically excluded citizens with access to important decision-making venues. Participatory budgeting is noteworthy because it addresses two distinct but interconnected needs: improving state performance and enhancing the quality of democracy. It helps improve state performance through a series of institutional rules that constrain and check the prerogatives of the municipal government while creating increased opportunities for citizens to engage in public policy debates. It helps enhance the quality of democracy by encouraging the direct participation of citizens in open and public debates, which helps increase their knowledge of public affairs" (21). If in 2010 the number of initiative budgeting practices in the world ranged from 795 to 1470 (Sintomer Y. et al., 2012), in 2018 - from 7059 to 7671, of which 3452 in Europe, in Latin America and The Caribbean - from 2438 to 2700, in Asia - from 734 to 875, in Africa - from 350 to 400, in North America - from 75 to 80 (Dias N., Júlio S., 2018) (7.25).

In Russia, initiative budgeting is less developed than abroad. The first practices of its implementation in our country began in 2007 with the World Bank project "Local Initiative Support Program" (16). Today, 75 constituent entities of the Russian Federation practice proactive budgeting in the allocation of public finances. The initiative budgeting in the Russian Federation is the totality of actions to implement the mechanism and procedures for the participation of citizens in budget decisions, defined by a special procedure and enshrined in the regulatory legal and methodological documentation of the subject of the Russian Federation or municipal formation. The criteria for proactive (or initiative) budgeting in the Russian Federation are (2):

- direct participation of citizens in initiating projects;
- citizen participation in the discussion and prioritization of proposals;
- competitive nature of the selection of nominated projects;
- the opportunity for citizens to participate in the implementation of selected projects;
- open public nature of procedures and public control over the implementation of projects.

Currently, initiative budgeting in the Russian Federation is implemented in two types of projects. The projects of the first type are extra-budgeting projects, which are examples of competitive receipt of subsidies from regional budgets for solving problems selected by local communities as priority ones. The condition for subsidizing projects is the participation of interested citizens and legal entities in co-financing. Extra-budgeting projects have gained popularity in a number of Russian regions and are being implemented in similar versions under the names "People's Budget", "People's Project", "People's Initiative", etc. Extra-budgeting according to the methodology of the World Bank is also carried out in a number of pilot regions under

the name "Project to Support Local Initiatives". For projects of the second type, which have become widespread in the world over the past thirty years, citizens do not co-finance the project, but participate in the distribution of part of local budgets and work closely with local administrations during the budget cycle. In Russian practice, pilot projects of initiative budgeting are implemented under the names "I plan a budget", "People's budget", etc. (14).

Despite the limited number of initiative budgeting practices in the Russian Federation, the advantages of its use are obvious today: it is the democratization of public finance management and more efficient spending of budget funds, obtaining a better result at lower costs. At the same time, according to numerous researchers, the practice of proactive budgeting in the Russian Federation requires not only further development but also improvement. For example, V.A. Fedosov, V.V. Bogatchenko (2019) note: "Participatory budgeting is one of the most actively developing forms of public participation in the budget process. Participatory budgeting practices implemented in the Russian Federation differ significantly from each other, which suggests that it is necessary to study further their financial mechanism" (9).

In the work by N. Sh. Roze (2018) we read: "The results of a sociological survey covering 38.2% of the heads of administrations of rural and urban settlements of the Republic of Bashkortostan are analyzed. In the course of the study, the tasks of analyzing the preparation of tender documentation and work with the population in the framework of participation in the competitive selection of projects for the development of public infrastructure based on local initiatives in the municipal districts of the Republic. As a result, the main problems and difficulties of participation in the competitive selection of public infrastructure development projects based on local initiatives are identified" (23).

In a study of proactive budgeting in the Russian Federation V. Vagin, N.A. Shapovalova (2018) analyze data for 2016-2017. Using the results of the study, they create a typology of practices of the constituent entities of the Russian Federation in the context of the applied mechanisms for citizen participation, identify the most popular types of public infrastructure projects selected by citizens. The main result of the study is the problems associated with the monitoring of initiative budgeting. In particular, the authors note the impossibility of verifying the real participation of citizens with the help of desk research methods and the development of digitalization (29).

In the work by E. A. Zakharchuk, A. A. Nekrasov, A. F. Pasyukov (2019) it is concluded that initiative budgeting in the Russian Federation is significantly different in form from international initiatives. The main difference is the requirement for people and businesses to co-finance projects. Researchers of proactive budgeting made recommendations for a gradual transition from the Russian experience of citizens and enterprises participating in co-financing the budget to international standards, including: the development of a methodology for assessing the socio-

economic effectiveness of a project and the provision of tax benefits (30).

Other examples of studies of initiative budgeting in the Russian Federation, where the need for improvement is noted, can be cited.

3. RESULTS AND DISCUSSION

A content analysis of the materials of the Ministry of Finance of the Russian Federation allows us to conclude that initiative budgeting now includes mainly practices implemented in the form of regional grant programs to support local initiatives of citizens living in rural areas within the framework of the Federal Target Program of the Ministry of Agriculture of Russia "Sustainable Development of Rural territories", as well as in the form of regional programs for the formation of a comfortable urban environment, as part of the federal project of the Ministry of Construction of Russia "Formation of a comfortable urban environment". This type of practice is characterized by a narrow typology of projects, limited to three types of projects in federal target programs (children's and sports grounds, places of memory and support for cultural traditions) and two types of projects in a priority project (landscaping of yards and public territories). The second distinctive feature of this type of practice is that the main source of financing projects is subsidies from the federal budget. The next significant segment of practices is represented by regional and municipal programs to support territorial public self-government and socially oriented non-profit organizations. Such practices provide an opportunity to solve a wider range of problems, which is typical for proactive budgeting practices. However, most often, projects of territorial public self-government have significant cost restrictions and, as a rule, are intended for narrow target groups of users. The mechanism of "deputy orders" or the involvement of citizens in city management based on Internet solutions can be attributed to a separate type of practice (2).

In the reports "On the best practice of initiative budgeting in the subjects of the Russian Federation and municipalities" of the Ministry of Finance of the Russian Federation for 2018-2019 it is noted that an important component of initiative budgeting is the possibility of participation of a wide range of citizens in putting forward ideas, discussing and choosing projects, various forms of voting and competitive selection of projects. As a rule, this is ensured through various internal and correspondence mechanisms. The most common mechanism for collecting ideas from citizens in the practice of proactive budgeting is the meeting of citizens, where ideas are put forward, discussions and selection of priority projects take place. Face-to-face meetings are held in 52 constituent entities of the Russian Federation. In terms of the number of acts of civil participation, the format of face-to-face meetings and discussions is also leading. It is not possible to calculate the exact number of citizens who were involved in the nomination of projects. The rating of the popularity of

procedures for selecting projects looks somewhat different. In the first place is the use of commissions of representatives of the authorities who evaluate projects according to formal criteria. They are used in 46 regions. In second place are face-to-face meetings and gatherings, through which complex tasks are solved: at meetings, residents first discuss ideas and then choose the best here. This procedure is used by 41 constituent entities of the Russian Federation. Both mechanisms are most often used in parallel within the framework of practices that use the methodology of the Local Initiatives Support Program, where residents select the best projects at the local level, and the commissions then rank them at the regional level based on well-known pre-formalized criteria. In third place are Internet polls, which are used in 15 constituent entities of the Russian Federation. Different forms are used: anonymous voting on the sites of municipalities, surveys on social networks, surveys on regional portals and, finally, the most secure options with verification through the Unified Identification and Authentication System. According to the statistics collected as part of the monitoring, in 2018, citizens proposed more than 88 thousand ideas, of which more than 23 thousand passed technical analysis and were registered to participate in competitive initiative budgeting procedures, more than 18 thousand eventually became winning projects (2).

Important for the development of initiative budgeting is the digitalization of citizen participation processes. Almost simultaneously at the beginning of 2019, blockchain voting platforms were launched in Volgograd and Nizhny Novgorod. Digital technologies make it possible to ensure reliability in the procedures for the selection of initiative budgeting projects by citizens. There is the need to widely inform citizens to ensure high-quality procedures for participation in state programs in the constituent entities of the Russian Federation, so information campaign events are noted. Positive results have been achieved in terms of developing brand IDs, which are becoming more recognizable in parallel with the official name included in legal acts, and easy-to-remember names appear for distribution in the media, for example, "Your budget" (St. Petersburg), "We decide together!" (Yaroslavl region), Altai Offer (Altai Territory), Yenisei Coast (Krasnoyarsk Territory), Your Kuzbass is your initiative (Kemerovo Region), Assistance (Samara Region), Transbaikalia - Territory of the Future (Zabaykalsky Krai). As for technological solutions in the constituent entities of the Russian Federation, Internet platforms have begun to be used more widely to manage all practice or its individual stages. The most common way is to create separate sections on the websites of executive authorities or separate Internet sites in order to inform about the conditions of participation, selection criteria and stages, winning projects and the course of their implementation. More complex tasks are solved by management information systems used to optimize the process of filing and checking applications by municipal authorities. Some constituent entities of the Russian Federation use online voting. One of the latest trends in the development of initiative budgeting in the constituent entities of the

Russian Federation has also been the emergence of new design centers (offices) to support practices at the regional level. If the practice is supported by consultants, they work within the framework of the state task, or, as in the Kirov region, are selected under the state contract for the provision of information and consulting services (2).

Thus, from the analysis of the reviews of the Ministry of Finance of the Russian Federation, it follows that the main factors from which the development of proactive budgeting in the Russian Federation will depend on:

- the policy of the Government of the Russian Federation to democratize the public finance management process, the willingness of regional and municipal administrations to use the practice of initiative budgeting;
- digitalization of initiative budgeting, development of forms and technologies of initiative budgeting;
- the initiative of citizens, their desire to participate in public finance management processes, as well as the availability of technical equipment, computer and financial literacy of the population.

Among the conditions for the development of initiative budgeting, the most relevant, obviously, are:

- the development of new programs for Internet platforms that provide management of the entire process of proactive budgeting;
- digitalization of citizen participation processes at separate stages of initiative budgeting;
- attracting and providing opportunities for the participation of a wide range of citizens in putting forward ideas, in discussing and choosing projects, in various forms of voting and competitive selection of projects.

Further democratization of public finance management, development of forms and technologies of proactive budgeting, digitalization of public finances will be provided by a strategic planning document, the Main directions of the Government of the Russian Federation for the period up to 2024, as an event on the "implementation and training of mechanisms for the participation of citizens of the Russian Federation in the decision issues of socio-economic development of the respective territories on the basis of the widespread concept of participatory (initiative) budgeting". The main directions of the development of initiative budgeting in the medium term are included in the Concept of improving the efficiency of budget expenditures in 2019-2024, approved by order of the Government of the Russian Federation dated January 31, 2019, No. 117-r, in which, in particular, the need is noted (20):

- for implementation and ongoing review of budget expenditures;
- for development of a system of long-term (strategic) planning of budget investments;
- for improving the completeness and quality of public sector financial reporting;
- for digitalization of public administration and the budget process.

It is much more difficult to increase the initiative of citizens, their desire to participate in public finance management processes. According to the Levada Center,

which conducted a survey in 2019, almost every second respondent (43%) noted a deterioration in the standard of living of the bulk of the population. In addition, 41% indicated an aggravation of the problem of an unfair distribution of wealth (8). Similar moods of the population can also speak of apathy of the population to issues of state and municipal government, including public finance management. This conclusion is consistent with the opinions of other researchers. For example, researcher I.S. Antsyferova (2016), which, basing on an analysis of the factors and limitations of the development of initiative budgeting in the Russian Federation, makes the following conclusion: "The main declared task is involving the population in the decision-making process and it is not properly achieved by the existing formats of initiative budgeting. Wide informing of citizens (while improving the quality of the information campaign), sharing experience with other regions, involving more citizens and local communities, increasing project budgets and improving the processes of initiative budgeting themselves are key factors in developing initiative budgeting" (1).

4. DISCUSSIONS

Successfully solving problems in developing the practice of proactive budgeting in the Russian Federation, taking into account factors and conditions affecting its results, is possible if knowledge from other disciplines is used in the process of managing public finances. Such disciplines, for example, may be "Information Technologies in Management" and "Territory Marketing". The importance of the discipline "Information Technologies in Management" is dictated by the need for a wide digitalization of public finance management. Alexandru Nedelea (2006) may reveal the meaning of the Territory Marketing discipline: "By way of its vision and contents, marketing in the public administration imposes upon public servants a new mode of conduct which implies, in equal measures, receptiveness to the citizens' needs, high ability to adapt to the evolution of society's demands and exigencies, innovative spirit, transparency, reduction of bureaucracy, flexibility in the functioning mechanisms of public institutions, a unitary vision of the activities performed, and a maximum of efficiency, obtained as a result of the genuine orientation of activity towards the real needs of the citizens" (19).

As the science of managing territory under market conditions, territory marketing has in its arsenal tools that can reveal to the public the importance of democratizing financial management, encourage active participation in managing public finances, and disseminate information about the procedures for citizens to participate in managing public finances. According to V.V. Vagin (2016): "... the success of the development of initiative budgeting in the Russian Federation will depend on the possibility of organizing and quality implementation at the federal level of a large-scale public campaign to inform the general public about the possibilities of initiative budgeting. Three main goals of such a public campaign

can be distinguished: public education, informing about innovations; propaganda pursuing the task of changing attitudes and, partly, of value orientations; mobilization for action, suggesting the desire of citizens to participate in new social technology" (28).

This necessitates the development of interdisciplinary ties in the study of the discipline "State and Municipal Finance" and the disciplines "Information Technologies in Management" and "Marketing of Territories" in the direction of training students in Russia in the specialty 38.03.04 State and municipal administration. In particular, the discipline "State and Municipal Finance" requires the addition of the section "Digitalization of initiative budgeting", where the questions to study should include questions covering the digitalization of initiative budgeting, marketing tools to attract people to the management of public finances (methods for assessing the level and quality of life population, methods of communication between authorities and the population, the organization of social advertising and propaganda, etc.).

5. CONCLUSION

The conducted studies demonstrate the need to develop an up-to-date direction of interdisciplinary relations in the field of public finance management. Positive trends in the democratization of public finance management in the Russian Federation require further development. Involving the population in managing public finances makes it possible to more fully realize the rights of citizens in state and municipal administration, and to increase the efficiency of spending budget funds. As a result, this improves the quality of life of the population in the Russian Federation. However, the degree of development of proactive budgeting, budgeting based on population participation, depends on many factors and conditions. Among the factors and conditions are not only objective, related to government policy, but also purely subjective, related to the ability of administrative staff to manage the process of democratization of public finance management. This makes it necessary to update the training and retraining programs for specialists in state and municipal management in the Russian Federation, to supplement the content of the discipline "State and Municipal Finance" with the section "Digitalization of initiative budgeting".

REFERENCES

- [1] I.S. Antsyferova, A study of the factors, opportunities and constraints development initiative budgeting in russia by the expert interview method, ANI: Pedagogika i psikhologiya. 2016. T. 5. No. 4(17). S. 446-449.
- [2] Doklad o luchshikh praktikakh intsiativnogo byudzhetrovaniya v sub'yektakh RF i munitsipal'nykh obrazovaniyakh Ministerstva finansov RF. 2018, 2019. URL: www.minfin.ru (data obrashcheniya 17.01.2020).
- [3] H. Baogang (2011) Civic Engagement Through Participatory Budgeting in China: Three Different Logics at Work // Public Administration and Development. 2011. Vol. 31. Is. 2. URL: <https://doi.org/10.1002/pad.598> (дата обращения 17.01.2020). DOI: 10.1002/pad.598
- [4] J. D. Brewer (2015) In International Encyclopedia of the Social & Behavioral Sciences (Second Edition), 2015. pp.458-464.
- [5] R. Clarke, H. J. Federoff (2015) The Changing Spectrum of Biomedical and Clinical Research / in The Transformation of Academic Health Centers, 2015. DOI: 10.1016/B978-0-12-800762-4.00014-1
- [6] A. Cribb (2012) Multidisciplinary Approaches to Ethics/ Encyclopedia of Applied Ethics (Second Edition). - Academic Press, 2012.
- [7] N. Dias, S. Júlio, The next thirty years of participatory budgeting in the world start today / Hope for Democracy. 30 Years of Participatory Budgeting Worldwide. Dias N. (ed.). 2018. 635 p. URL: http://npms.cfh.ufsc.br/files/2018/09/hope_for_democracy_-_digital.pdf (data obrashcheniya 17.01.2020).
- [8] Kazhdyy vtoroy rossiyandin stal zhit' khuzhe. URL: <http://www.levada.ru> (data obrashcheniya 17.01.2020).
- [9] V.A. Fedosov, V.V. Bogatchenko, Financial Mechanism of Participatory Budgeting in the Russian Federation. Finansovyy zhurnal, Financial Journal, 2019. No.3. pp. 117–127. DOI: 10.31107/2075-1990-2019-3-117-127.
- [10] Fischer-Kowalski Marina (2015) Social Ecology/in International Encyclopedia of the Social & Behavioral Sciences (Second Edition). Elsevier, Amsterdam, 2015. URL: <https://www.sciencedirect.com/science/article/pii/B9780080970848910845> (data obrashcheniya 17.01.2020).
- [11] J. Friedman, Budget Accountability Systems: What the Open Budget Survey Shows about Countries in the Asia and Pacific Region, The Governance Brief. 2016. Is. 27. URL: <http://hdl.handle.net/11540/8742> (data obrashcheniya 17.01.2020).
- [12] K. I. Galynis, Zh.B. Tumunbayarova, K. I. Galynis, Zh. B. Tumunbayarova, Tendentsii i perspektivy razvitiya initsiativnogo byudzhetrovaniya v munitsipalitetakh Zabaykal'skogo kraya, Gosudarstvennoye upravleniye. Elektronnyy vestnik. 2019. No.75. URL:

<https://cyberleninka.ru/article/n/tendentsii-i-perspektivy-razvitiya-initsiativnogo-byudzhetirovaniya-v-munitsipalitetah-zabaykalskogo-kraya>. (data obrashcheniya 17.01.2020).

[13] B. Garlitz Dustin, Kögler Hans-Herbert (2015). Frankfurt School: Institute for Social Research/ in International Encyclopedia of the Social & Behavioral Sciences (Second Edition), 2015. DOI: 10.1016/B978-0-08-097086-8.61221-7

[14] Metodicheskiye rekomendatsii po realizatsii proyektov partitsipatornogo i ekstra-byudzhetirovaniya. URL: <http://budget.open.gov.ru/upload/iblock/f64/f64a83c0593d162f1272d0b0e61278f0.pdf> Guidelines for implementing participatory and extra-budgeting projects. (data obrashcheniya 17.01.2020).

[15] S. Gonçalves (2014) The effects of participatory budgeting on municipal expenditures and infant mortality in Brazil. World Development. 2014. No. 53. pp. 94–110. DOI: 10.1016/j.worlddev.2013.01.009

[16] G. Khachatryan, I. Shulga, S. Gridin, A. Sukhova Analytical note "Features of the World Bank Local Initiative Support Program as an Initiative Budgeting Practice". URL: <https://adm.gov86.org/files/2017/finkom/05-informatsionnyy-byulleten-2016.pdf>. (дата обращения 18.01.2020). DOI: 10.24151/2409-1073-2018-4-41-49

[17] M. Ledwith, J. Springett (2010). Participatory Practice: Community-Based Action for Transformative Change. Bristol, UK: Policy Press. 2010. 252 p. DOI: 10.1080/01609513.2010.490897

[18] S. Myburgh Tamaro, Anna Maria (2013) in Exploring Education for Digital Librarians, 2013. DOI: 10.1177/0961000613513636.

[19] A. Nedelea (2006) Marketing in the Public Administration. 2006. SSRN Electronic Journal No.1(2). URL: https://www.researchgate.net/publication/46542943_Marketing_in_the_Public_Administration (data obrashcheniya 18.01.2020). DOI: 10.2139/ssrn.1269375

[20] Rasporyazheniye Pravitel'stva RF ot 31 yanvarya 2019 g. No. 117-r Ob utverzhdenii Kontseptsii povysheniya effektivnosti byudzhetnykh raskhodov v 2019-2024 gg. <https://www.garant.ru/products/ipo/prime/doc/72064730> (data obrashcheniya 18.01.2020).

[21] Participatory budgeting/ The International Bank for Reconstruction and Development. The World Bank, 2007 www.worldbank.org (data obrashcheniya 18.01.2020).

[22] B. Reiter (2009) Participatory budgeting in Brazil: Contestation, cooperation, and accountability. Governance: An International Journal of Policy, Administration and Institutions. 2009. No. 22(1). pp. 165–168. DOI: 10.26794/2587-5671-2019-23-1-122-132

[23] N. Sh. Roze Managerial aspects of project implementation initiative budgeting at the municipal level, Vestnik UGNTU. Nauka, obrazovaniye, ekonomika. Seriya ekonomika. 2018. No. 4 (26). pp. 39-45.

[24] N.A. Shapovalova, N.V. Gavrilova (2017). Factors, Opportunities and Restrictions for the Development of Initiative Budgeting in the Russian Federation. Finansovyy zhurnal. Financial Journal. 2017. No.1. pp. 103–113.

[25] Y. Sintomer et al. Transnational Models of Citizen Participation: The Case of Participatory Budgeting, Journal of Public Deliberation. 2012. Vol. 8. Iss. 2. Art. 9. URL: <https://www.publicdeliberation.net/jpd/vol8/iss2/art9> (дата обращения 20.01.2020)

[26] R.H. Thaler (2016). Behavioral economics: Past, present, and future. Chicago, 2016. pp. 22. URL: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2790606 (дата обращения 20.01.2020). DOI: 10.1257/aer.106.7.1577

[27] R.H. Thaler URL: <https://www.chicagobooth.edu/faculty/directory/t/richard-h-thaler>. (data obrashcheniya 20.01.2020).

[28] V.V. Vagin, Informatsionnoye obespecheniye initsiativnogo byudzhetirovaniya: sodержaniye i printsipy uspeshnoy realizatsii, Vlast'. 2016. No. 12. S.63-69.

[29] V.V. Vagin, N.A. Shapovalova (2018). Status of Initiative Budgeting in the Russian Federation: New Trends and Opportunities for Development// Finansovyy zhurnal, Financial Journal. 2018. No. 1, pp. 110-122. DOI: 10.31107/2075-1990-2018-1-110-1.

[30] E. A. Zakharchuk, A. A. Nekrasov, Pasyukov A. F. Participatory budgeting: International and Russian experience// Finance: theory and practice. 2019. No. 23(1). pp. 122-132. URL: <https://doi.org/10.26794/2587-5671-2019-23-1-122-132>. (data obrashcheniya 20.01.2020).