

Czech University of Life Sciences Prague

Faculty of Economics and Management

Department of Humanities



Bachelor Thesis

**Self-government in Tatarstan compared to the Czech
Republic**

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CZECH UNIVERSITY OF LIFE SCIENCES PRAGUE

Faculty of Economics and Management

BACHELOR THESIS ASSIGNMENT

Diliara Zakirova

Economics and Management

Thesis title

Self-Territorial Government within Tatarstan compared to the Czech Republic

Objectives of thesis

The main goal of the thesis is to compare a self-territorial government system within Tatarstan with the the Czech republic. There are set a group of partial goals.

1. Is there a general law / constitution on Tatarstan level dealing with the self-territorial government? Are there any legal acts focusing on selfgovernment units (similar to the Czech Act on Municipalities and Czech Act on Regions)
 2. How is Tatarstan territorially divided and what kind of administrative units can we recognize?
 3. How are the self-government units managed? What are the legislative and executive bodies like? How is the municipal budget structured?
 4. What sort of elections are held and in what terms? Are there special website about (local) elections results provided by Statistical Office (similar to the https://www.volby.cz/index_en.htm).
- Comparison of Czech and Tatarstan territorial organisation should demonstrate the differences and similarities in both republic and show a simultaneously municipal political enviroment of one of richest Russian republic.

Methodology

As a basic research method will be carried out the literature review focus on both political systems – Czech and Tatarstan. The theoretical part will deal with the laws, rules and funkcioning of self-teritorial government in both republic. Practical part will compare organisation and funkcioning these territories. In order to get plastic picture of the Tatarstan self-government the literature review will be complete with semi-formal interviews with members of political life. Conclusions will be based on identification of differencies and similarities of both republic.

The proposed extent of the thesis

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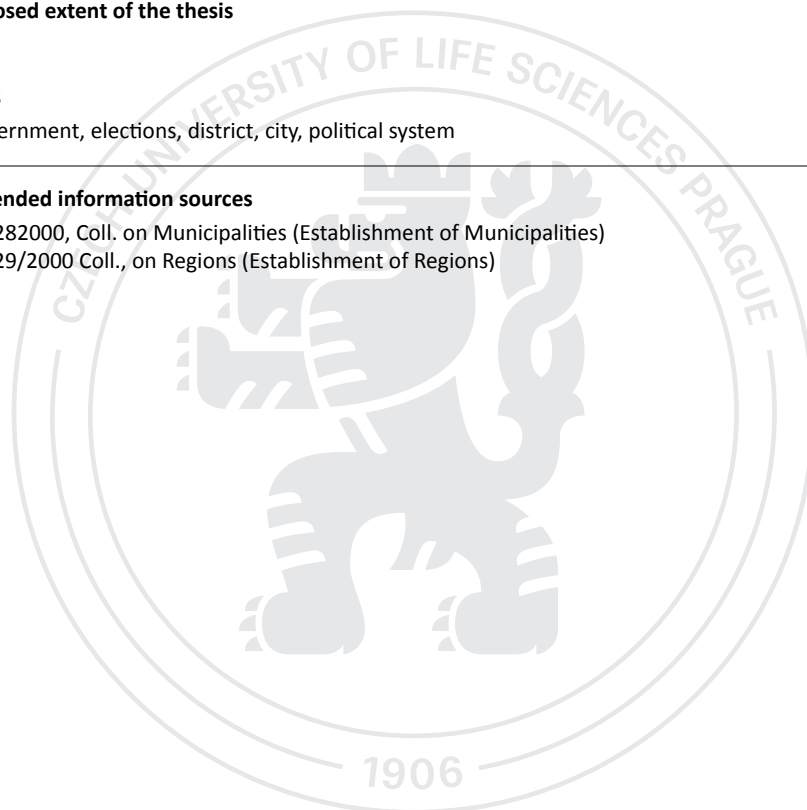
Keywords

Self – government, elections, district, city, political system

Recommended information sources

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Declaration

I declare that I have worked on my bachelor thesis titled " Self-government in Tatarstan compared to the Czech Republic " by myself and I have used only the sources mentioned at the end of the thesis. As the author of the bachelor thesis, I declare that the thesis does not

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break any copyrights. In Prague on 12.03.2023

Acknowledgement

I would like to thank I would like to thank the Jüptnerová Markéta for her valuable advice, willingness and time devoted to me in consulting this thesis. Many thanks also go to my classmates who always answered all my questions. Last but not least, I would like to thank family and friends for their support.

Self-government in Tatarstan compared to the Czech Republic

Abstract

This thesis examines the self-government in Tatarstan in comparison with the Czech Republic. The relevance of this thesis is due to the fact that a lot of attention has recently been paid to the issues of local self-government. The aim of this thesis is to compare the local (municipal) self-government of the Czech Republic and the Republic of Tatarstan. In order to achieve this goal, tasks were set.

The object of research in this paper is municipal governance. The subject of research in this paper is the Czech Republic and the Republic of Tatarstan.

Theoretical base of the research is constituted by the following sources: Constitution of the Czech Republic, the Czech act on municipalities and Czech act on regions , Constitution of the Russian Federation, Federal law of October 6, 2003 № 131-FZ "On general principles of organization of local government in the Russian Federation", Law of the Republic of Tatarstan of July 28, 2004 № 45-ZRT "On local government in the Republic of Tatarstan", Code of the Republic of Tatarstan on municipal service, Law of the Republic of Tatarstan of December 7, 2005 № 116-ZRT "On the administrative-territorial structure of the Republic of Tatarstan".

Keywords: Self - government, elections, district, city, political system

Samospráva v Tatarstánu ve srovnání s Českou republikou

Abstrakt

Tato práce se zabývá samosprávou v Tatarstánu ve srovnání s Českou republikou. Aktuálnost této práce je dána tím, že problematice místní samosprávy je v poslední době věnována velká pozornost. Cílem této práce je porovnat místní (obecní) samosprávu České republiky a Republiky Tatarstán. K dosažení tohoto cíle byly stanoveny úkoly.

Předmětem výzkumu v této práci je obecní samospráva. Předmětem výzkumu v této práci je Česká republika a Republika Tatarstán.

Teoretickou základnu výzkumu tvoří následující zdroje: Ústava České republiky, český zákon o obcích a český zákon o krajích, Ústava Ruské federace, federální zákon ze dne 6. října 2003 č. 131-FZ "O obecných zásadách organizace místní správy v Ruské federaci", zákon Republiky Tatarstán ze dne 28. července, 2004 № 45-ZRT "O místní samosprávě v Republice Tatarstán", Zákoník Republiky Tatarstán o komunální službě, Zákon Republiky Tatarstán ze dne 7. prosince 2005 № 116-ZRT "O administrativně-teritoriálním uspořádání Republiky Tatarstán".

Klíčová slova: samospráva, volby, okres, město, politický systém

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1. Introduction

The relevance of this thesis is due to the recent focus on local government. It is worth noting that at the end of the 17th century, the term "self-government" first appeared in England. At that time, the term was used mainly to describe situations in English society, after the English Revolution, when self-government was exercised through parliaments and local representative bodies, without control of administrative bodies and their officials.

The broader concept of local government is local authorities that have the right and real power to regulate and manage a large part of public affairs in accordance with the law and under their own responsibility for the benefit of residents. At the regional level, local self-government is mainly exercised by municipalities. Local government systems are now widespread around the world and are classified according to the relationship between local and central government. Therefore, such municipal models as the continental, Anglo-Saxon (classical) model, the mixed model and the Soviet model are common.

Local government is a way of exercising powers belonging to the citizens. Local government is a decentralized form of government that grants a degree of autonomy and self-determination to local authorities, acting as municipalities. In the first half of the 19th century, French politician and historian Alexis Tocqueville, German jurists Rudolf Gneist (1816-1895), Lawrence Stein (1815-1890) and Poul Labandomey and others laid the theoretical foundation for the idea of local government. The theory of local government is based on the principle that communities and organizations have the right to exercise their powers freely. According to the theory of community autonomy, local government is a form of organization.

2. Objectives and Methodology

2.1 Objectives

The main goal of the thesis is to compare a self-territorial government system within Tatarstan with the the Czech Republic. There are set a group of partial goals.

1. Is there a general law / constitution on Tatarstan level dealing with the self-territorial government? Are there any legal acts focusing on selfgovernment units (similar to the Czech Act on Municipalities and Czech Act on Regions)
2. How is Tatarstan territorialy divided and what kind of administrative units can we recognize?
3. How are the self-government units managed? What are the legislative and executive bodies like? How is the municipal budget structured?
4. What sort of elections are held and in what terms? Are there special website about (local) elections results provided by Statistical Office (like the https://www.volby.cz/index_en.htm).

Comparation of Czech and Tatarstan territorial organisation should demonstrate the differences and similarities in both republic and show a simultaneously municipal political enviroment of one of richest Russian republic.

2.2 Methodology

As a basic research method will be carried out the literature review focus on both political systems - Czech and Tatarstan. The theoretical part will deal with the laws, rules and funkcioning of self-teritorrial government in both republic. Practical part will compare organisation and funkcioning these teritories. Conclusions will be based on identification of differencies and similarities of both republic. To achieve the objectives of the theses, the following tasks will be solved:

- Study the theoretical foundations of municipal (local) government;
- Analyze the concept, essence and emergence of municipal (local) government;

- Consider the concept of municipal (local) government;
- Consider the essence of municipal (local) government;
- Analyze the emergence of municipal (local) government;
- Consider forms and models of municipal (local) government;
- Analyze the theoretical and international aspects of local government methods and forms;
- Review existing concepts of local government;
- Explore the theory of the free community;
- Study the social (economic) theory of self-government;
- Study the theory of municipal socialism and the state theory of self-government;
- Consider a brief description of the Czech Republic;
- Examine the municipal education process in the Czech Republic;
- Analyze the administrative-territorial division of the Czech Republic;
- Explore municipalities with extended powers;
- Study the structure of the municipal budget and the local election process in the Czech Republic;
- Study a brief profile of the Republic of Tatarstan;
- To analyze the process of municipal education in Tatarstan;
- Analyze the administrative-territorial division of Tatarstan;
- Examine the structure of the municipal budget and the local election process in Tatarstan.

The object of the research in this paper is municipal governance.

The subject of this paper is the Czech Republic and the Republic of Tatarstan.

The following sources served as the theoretical basis for the study: The Constitution of the Czech Republic, the Constitution of the Russian Federation, the Federal Law of 6 October 2003 No 131-FZ "On General Principles of Local Self-Government Organization in the Russian Federation", the Law of the Republic of Tatarstan of 28 July 2004 No 45-ZRT "On Local Self-Government in the Republic of Tatarstan", the Municipal Service Code of the Republic of Tatarstan, Law of the Republic of Tatarstan of 7 December 2005 No 116-ZRT "On Administrative and Territorial Organization of the Republic of Tatarstan", the Municipalities of the Czech Republic.

The thesis consists of an introduction, four chapters, a conclusion and a list of references.

3 Literature Review

3.1 Concept, essence and emergence of municipal (local) government

3.1.1 The concept of municipal (local) government

Local government is an organization of citizen action that ensures that citizens actively solve local problems and manage municipal property in the interests of all residents of a particular region, state, county, federation or confederation.

At the end of the 17th century, the term 'self-government' first appeared in England. At that time, the term was used mainly to describe situations in English society, after the English Revolution, when self-government was exercised through parliaments and local representative bodies, without the control of administrative bodies and their officials. (Glazunova, 2006)

The broader concept of local government is local authorities that have the right and real power to regulate and manage a large part of public affairs in accordance with the law and under their own responsibility for the benefit of residents. At the regional level, local self-government is mainly exercised by municipalities. Local government systems are now widespread around the world and are classified according to the relationship between local and central government. Therefore, such municipal models as the continental, Anglo-Saxon (classical) model, the mixed model and the Soviet model are common.

Local self-government is a way of exercising power vested in the citizens. Local self-government is a decentralized form of government that involves the autonomy and self-determination of local actors acting as self-governing institutions in their communities. During the first half of the 19th century, French politician and historian A. Tocqueville and German jurists R. Gneiston, L. Stein and P. Labandon and others developed the theoretical foundations for the doctrine of local government. Local government theory is based on the principle that local communities and groups have the right to exercise power freely. According to the theory of community autonomy, local government is a form of organization. (Tocqueville, 2018)

3.1.2 The essence of municipal (local) government

To explain the nature of local government, G. V. Atamanchuk identified the following characteristics, which can be seen in Figure 1. (Atamanchuk, 2011)

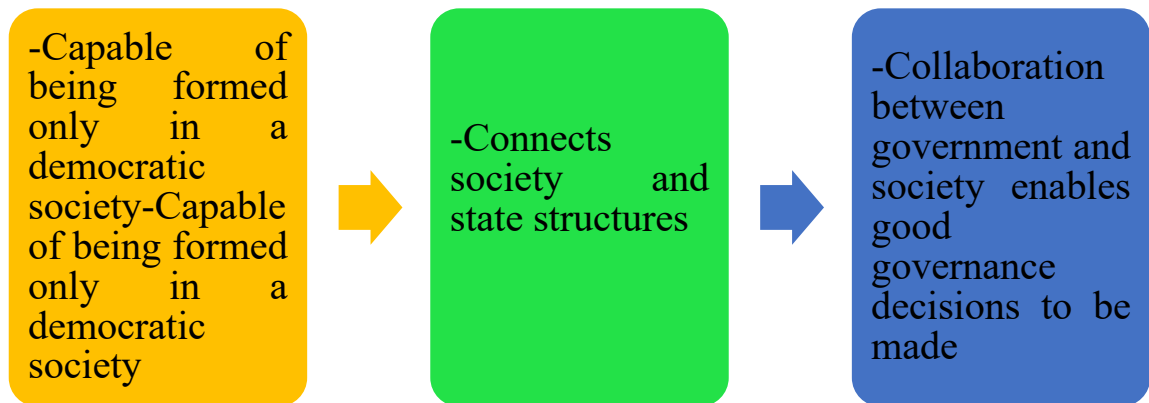


Figure 1 - Distinctive features of the nature of local government

It is worth noting that the nature of local government is viewed ambiguously. Some experts believe that complete independence from public authorities is not feasible and that the logical continuation of this principle is structurally divided local government at the municipal level. G. V. Barabashev pointed out that the theory of non-state origin of municipalities is a myth and a remnant of an outdated Western concept. He believes that local government is a form of state power and equates the concepts of local, national and state power. (Barabashev, 1996)

The citizens of each country have their own interests, which differ from national interests. This has led to the phenomenon of local autonomy, which combines political and public interests, with public interests being much broader than national ones.

If we ignore all the specificities of local government, its notion would be reduced to a set of tools and organizational means for its implementation. A more appropriate approach is to take into account structural autonomy, without which local government would dissolve into the state system. No single mechanism can manage all levels of government and therefore cannot function properly. If local governments are to be seen as autonomous public bodies, one should consider whether they should be integrated in the overall system of social organizations run by the state. The second approach is to evaluate the relationship between

the state and local government according to the criterion of categorization. Other approaches are also possible, for example, municipalities can be seen as local governments that can exercise powers delegated to them by the state.

All possible approaches assume that both federal and local governments belong to the public sphere, but that they represent different forms of government. They share the same instrument and the same public character. A municipality is characterized by the fact that it has to serve the inhabitants of a certain region or municipality. Public authorities operate differently, and their rules and regulations are not addressed to a specific group. Local authorities do not only deal with issues of national importance at their level. Often, the state itself decides on matters that are not of national importance, which should be dealt with at local level. Responsibility and accountability for dealing with these issues lies solely with local authorities. (Chudakov, 2010)

Municipalities and public administrations fall into the same category, as they are both concerned with the economic affairs of their region and mainly organize day-to-day economic activities. This similarity is also confirmed by the fact that neither form of government can function effectively without the other. The municipality is as close to the population as possible, can objectively assess groups in need of social protection and has the financial and organizational means to implement measures.

In some areas, the national authority depends on the local authority. Problems such as combating unemployment and the provision of social services cannot be solved without cooperation between local authorities. In other cases, local government involvement may not be necessary, but its support can make it more effective. For example, before national elections, local councilors provide information to citizens, manage polling stations and help voters to register. Local authorities also rely on public bodies. There are a number of issues that cannot be resolved without going beyond the local level, that is, without recourse to government policies and resources, which can be seen in Figure 2. (Znamensky, 2022)

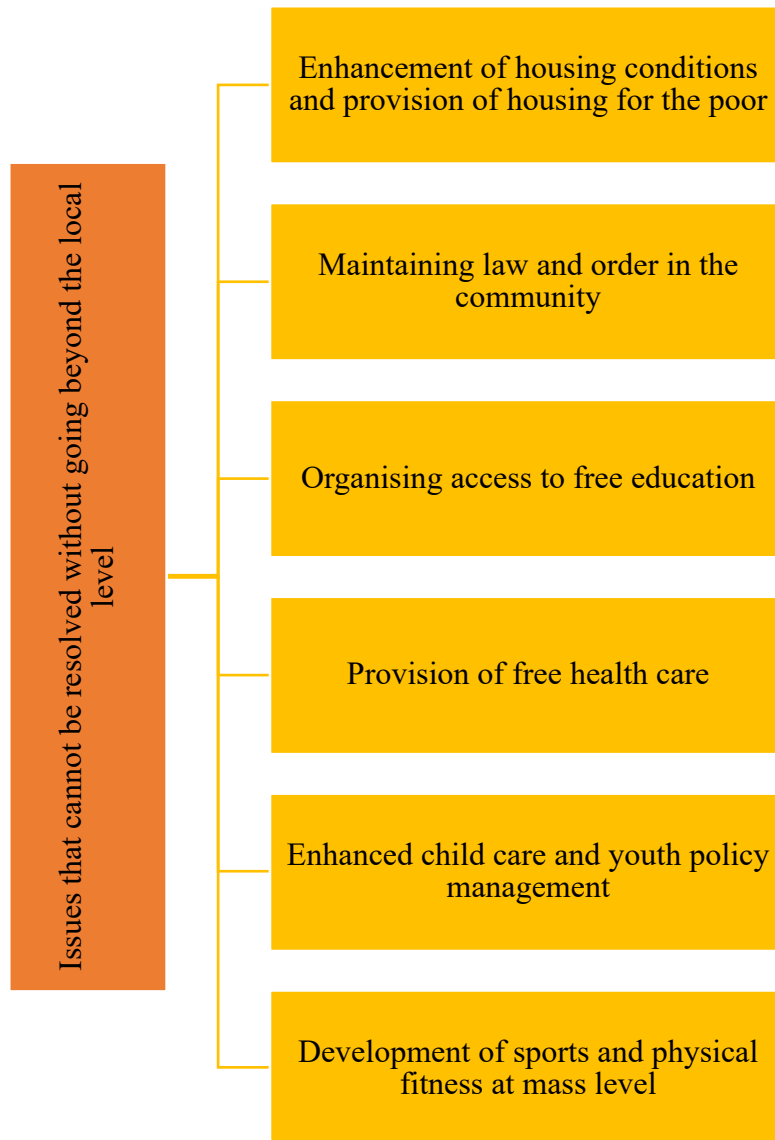


Figure 2 - Issues that cannot be resolved without going beyond the local level

Both types of government govern with the help of similar institutions, which are the municipal and public services around government. Despite all the obvious differences, there are important differences that do not exclude the principle of close cooperation in the exercise of public power. As mentioned above, local government is characterized by a concentration of power in a certain place, i.e., in the hands of the people who live there. It appears that the subject and object of legal governance are identical - the local population. At higher levels of government, the situation is different, and their goals and objectives are different, sometimes even completely opposite. At the state level, officials and representatives of institutions may be appointed from above, while at the local level they are appointed through elections that are the result of public opinion. Local government is clearly

institutionalized and its governing bodies exercise their powers independently of local legislation.

In contrast to the state level, local authorities do not have executive power, but can borrow from the state if necessary. Not all public issues are public in nature, but all public powers are public in nature. Local authorities cannot be defined as public or non-public. Local authorities depend on public authorities because all citizens of a country depend on them to varying degrees. Local authorities do not have complete control and are subject to state control.

The supreme authority can control every subject under its jurisdiction and has the power to bend all subjects to its will. The nature of the subjects of law is irrelevant in this case. What matters is whether the state limits its relationship with the public. Since the main idea of local government is the decentralization of supreme power, it has the same public character: the decisions made at the local government level are binding not only on the residents of a given territory, but also on all communities within that territory. The difference, however, is that local government is implemented by bodies that are not part of the state power.

In conclusion, it should be noted that the question of the nature of local government has been debated in international academic circles for decades, but is unlikely to ever be resolved. The essence of local government is its administrative and social components, which are constantly evolving and changing depending on historical and economic conditions.

3.1.3 The emergence of municipal (local) government

The emergence of centralized states in European countries led to the division of state powers between national and local governments. The preconditions for the development of modern municipal organization in France, Great Britain, Germany and other European countries were created mainly by the municipal reforms of the 19th century.

This led to the modernization of the British political system by the mid-19th century, at the heart of which was the reform of local government (the 1835 Reform of Town Government). This reform was based on the basic principle that all taxpayers who had lived in the city for

the previous three years (in 1888 this period was reduced to one year), not just landowners, should have a direct and equal vote at city council meetings. (Podsumkova, 2012)

After the law was passed, towns that ratified it set up town councils with representatives of both tenants and landlords. The councils were elected for three years and their size depended on the size of the city's population. The city council was responsible for maintaining the city's assets (heating, sewage, lighting, housing, landscaping, etc.) and public order.

A series of similar reforms followed, including the introduction of municipal elections in 1882 and 1888. In this sense, the Great Reform of 1894 was the most significant reform of modern local government in Britain, aimed at reorganizing the lowest level of local government. Prior to this reform, parish councils existed in church parishes, headed by the official (Anglican) clergy of the church. Later parish councils were set up to deal with political issues unrelated to the church. These meetings were open to all local taxpayers. At that time, for the first time, villagers were involved in discussions and took part in the discussion of rural and urban issues. (Dzhanshiev, 1894)

It is worth noting that some former British colonies, Australia, Ghana and Nigeria have retained administrative and territorial divisions providing for local government territories.

3.2 Forms and models of municipal (local) government: Historical and international aspects

3.2.1 Forms of municipal (local) government

When looking at the forms of local government, there are two types of local government - direct and representative. The forms of direct expression of the will of the people include:

- people's law-making initiative;
- local referendums;
- local elections;
- territorial public self-government.

Representative forms of democracy can include:

- representative local authorities;
- mayors;
- local governments.

3.2.2 Models of municipal (local) government

A modern democratic society cannot exist without local government. Recently, efforts to improve local governance have intensified in many countries. The organization of local government has been renewed in terms of public responsibilities.

Different countries have different models of local government, which can be seen in Figure 3.

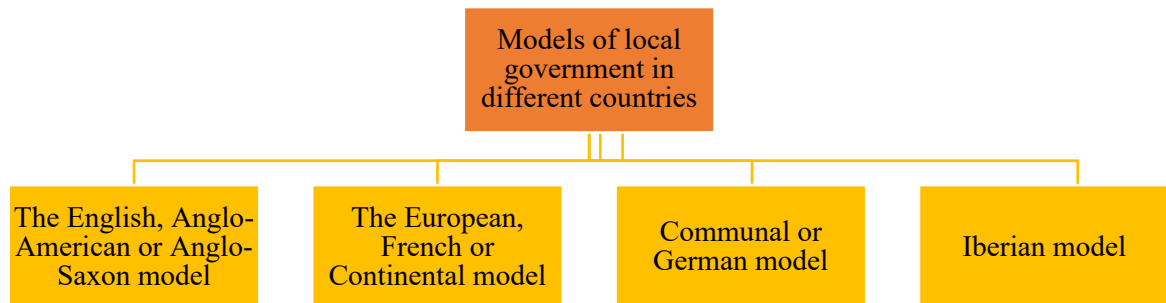


Figure 3 - Models of local government

The main models of local government are the British and French models, from which a third model, often referred to as a hybrid model, emerges. The Iberian model is characteristic of Latin American countries and has similar roots to the continental European model. The main difference between these models lies in the power relations between the state and local authorities in the organization of local government.

Most developed democracies are based on a two- or three-tier system of local government. The purpose of a multi-level system is to bring public administration as close as possible to the citizens and to involve them in local government processes, using the means provided by law. Local governance is based on joint participation and synergy between the local population and local authorities. Local residents are actively involved in consultations on legislation and budget proposals of local authorities.

The continental European model of local government is characterized by a hierarchy between the state and local government, with local government being subordinate to the national administration. The central government oversees the functioning of a democratic state. This model is characterized by a clear regulation of state and local government functions.

Countries such as Japan, Germany and Austria have adopted a mixed model of local government. This model combines features of the continental and Anglo-Saxon models. In this model there is a local government, which is also the representative of the government, and there may be an organization led by a nationally appointed president. The president has wide-ranging powers of direction and control over local government. At the lowest level is the municipal manager, who is both civil servant and head of municipality. (Cherkasov,1994)

The emergence of the Iberian model of local government is characteristic of Latin America, Portugal and Spain. It is also used in some Arab countries. The essence of this model is that each administrative-regional division has its own authority represented by a local council and a municipal governor. The latter is elected either by the council or directly by the population. The heads of local government are not appointed but approved by the central government.

Local government systems are normative and applicable abroad because they represent a way of organizing public administration, including the socio-economic development of a region, with or without granting autonomy to local communities to solve local problems.

In all modern democracies, local government is based on the general principles enshrined in the European Charter of Local Self-Government. However, it should be noted that local government varies from country to country. This applies to:

- The municipal authorities are responsible for the administration and management of these matters;
- The structural organization of municipal government;
- The municipal government's priority areas of activity, etc.

When choosing the organization and form of governance for local government, the country's traditions of governance, culture, history and other features of the development of the society and country must be taken into account.

An analysis of the characteristics of foreign local government systems shows the following main models:

- A mixed municipal government system;
- Anglo-Saxon municipal government system;
- Continental municipal government system.

In this system of local government, local authority is exercised by elected bodies called assemblies, which are set up at each regional level. Elections are held every four years and the councils are completely renewed or partially restructured. Council members do not receive a salary.

The Anglo-Saxon system of local government is characterized by a high degree of local autonomy in dealing with issues:

- Local authorities are autonomous in their legal competence;
 - Local authorities are not directly subordinate to state authorities;
 - State authorities have neither the legal nor the material power to interfere in those areas of public life that fall within the competence of local authorities;
 - The public controls the effectiveness and legitimacy of local government through democratic processes and indirect means, such as appeals and complaints to government.
- (Pronkik, Petruana, 2011)

The board cannot work continuously, but there are ad hoc committees that meet regularly and deal with key issues on an ongoing basis.

European countries and many modern countries have adopted a continental system of local government. This differs considerably from Anglo-Saxon local government in that it is run by civil servants. In this system, civil servants oversee the day-to-day operations of local government. Through this civil service, the state exercises administrative control over local communities at the local level.

This system of local government combines the direct administration of local and regional authorities. Local authorities exercise authority over matters of both local and national importance, while the National Audit Office has broad powers to approve, suspend or revoke the decisions of local authorities and to dismiss or remove local officials.

It should be noted, however, that this system of local governance is not limited to the communal form of government. In France, for example, institutional reforms since the 1970s have led to decentralisation and a decrease in administrative control, which is now mainly limited to verifying the legitimacy of local decisions.

3.2.3 Historical and international aspects of local government methods and forms

Japan, Germany and Austria have adopted a mixed model of local government. The emergence of the Iberian model of local government is characteristic of Latin America, Portugal and Spain. The system of local government in the UK is characterized by the application of private enterprise principles in the form of partnership between board members, directors and shareholders, and local residents play an important role in the local government system. Cooperation between all the parties involved in local government ensures that the right decisions are made, governance is maximized and the right results are achieved. In Scotland and England, feedback between citizens and local government is provided by community councils working with citizens. (Cherkasov,1994)

Abroad, local authorities are based on regional administrative divisions. Local boundaries can only be changed after consultation with local residents. In the UK in particular, changing

municipal boundaries without consulting citizens is considered a serious violation of citizens' right to local self-government.

In the Anglo-Saxon model of local government, there is no mayor, but a similar function is vested in the chairman of the city council. Administrative functions are performed by the mayor and his paid staff.

In the US, counties are governed by councils elected by the counties themselves. The term of office of the councils is four years. Councilors are elected by even and odd numbers at two-year intervals. In addition, counties generally have no executive authority and the operational burden is borne by individual officials elected by the citizens. In France and continental Europe, municipalities are characterized by an amalgamation of national and local powers, which makes it difficult to define boundaries.

The Anglo-Saxon municipal system of local government developed in Great Britain and then spread to the countries that were part of the British colonial empire. These countries adopted the basic principles of British administrative structures. These countries are the US, New Zealand, and Australia.

In modern practice, there are also so-called hybrid systems of local government. These are systems of local government that combine features of both the Anglo-Saxon system of local government and the continental system mentioned above, but their specific characteristics are also determined by the cultural, political, social and national traditions of the respective country.

The local government system in Germany is an example of hybrid local government. In this country, local self-government is guaranteed at the national level. Communities have the right to legislate on local issues that fall within their competence.

3.3 The concept of local government

3.3.1 Overview of existing concepts of local government

Examining the existing concepts of local government, it can be seen that they are all based on the political doctrines of the French Enlightenment and the 18th century British liberals,

the social contract, the natural rights of the individual, and the ideas of representative government and separation of powers, which have shaped various concepts of local government. Figure 4 provides an overview of the generally accepted concepts of local government.

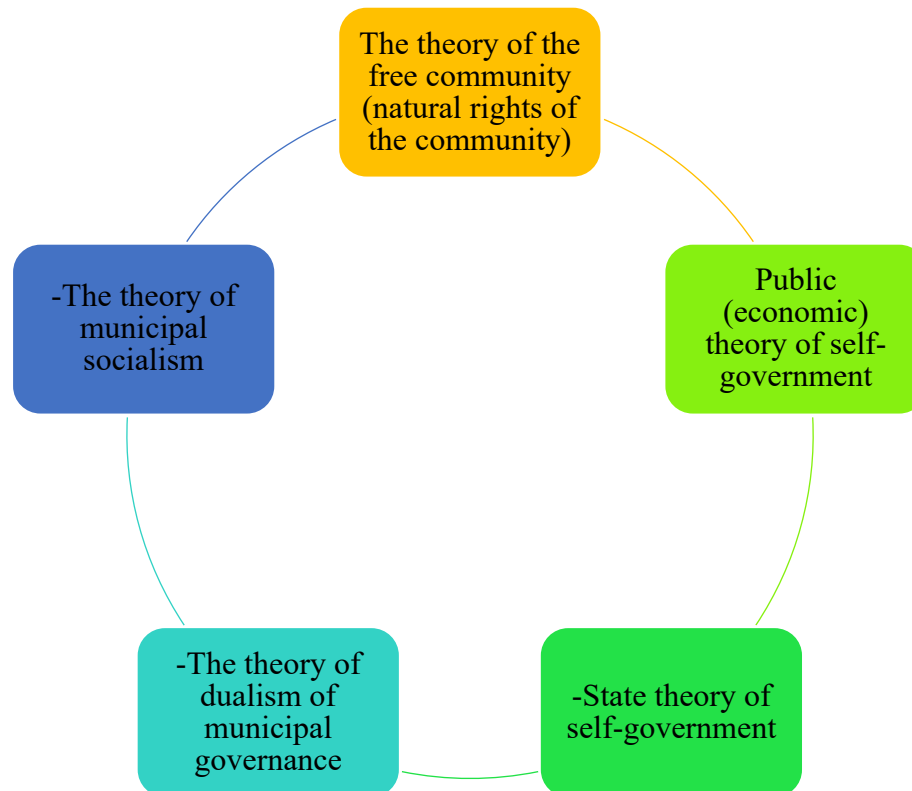


Figure 4 - Concepts of local government

Although the theories of local government have different names, they all have a relationship with the state, although very often, they may have an anti-state character. All theories have in common and the most important value, which is that they focus directly on general trends and do not shy away from basic research to explain the reasons for the development of municipalities in different periods, their continuity and the causal links between them. (Chirkin, 2013)

In today's increasingly complex, pluralistic and imperfect world, it is important to finally resolve the conflict between state and society and provide a decent living environment with a stable perspective. In this context, a sustainable and durable relationship between state and

civil society can be maintained through a fourth form of governance, sometimes referred to as local governance.

3.3.2 Free community theory

Many researchers interpret the theory of the free community as the first theory in history to explain conceptually the nature of local autonomy. This theory emerged in the first half of the 19th century. It originated in Germany, from where it spread to France and Belgium. It can be seen that the theory of the free community has the following characteristics and beliefs:

- Based on the idea of natural rights. The basic idea of free community theory is to justify limiting state interference in the functioning of society;
- The autonomy and independence of society from the state is linked to the nature of society, which historically precedes the state;
- The state does not create communities; it only recognizes them.
- In addition to the three traditional branches of government - administrative, legislative, and judicial - there is a fourth branch, local government.

This theory emerged when the state proclaimed and applied the principle of the common welfare of the people and realized that many of the nation's problems could not be solved by a centralized state structure. This led to the idea of separating public administration from the management of public affairs and the common good. The boundaries of public administration were thus defined as necessary to maintain the conditions for municipal autonomy and normal development. One such limitation was the natural law of the community. (Chernyak, 2009)

According to the founders of the free community theory, this right of the community to manage its own affairs is as natural and inalienable as the rights of each individual. This view is based on the idea that the community is above the state and that the state should respect it.

In the 1930s and 1940s, the theory of the free community was reflected in several laws: the Belgian constitution of 1831 even included a special article on local government. The constitution provided for 'municipal' (local) government as well as legislative, executive and judicial powers.

3.3.3 Social (economic) theory of self-government

This theory was based on the idea of conflict between the state and local communities. According to the communal theory, autonomy is mainly about managing the local economy. Community problems are the same as economic problems, so autonomy is about managing local economic problems. (Dureev, 2019)

According to this theory, the essence of autonomy is that the community manages its own interests and that state bodies only manage public affairs. The 'public' theory therefore assumes that local communities are in conflict with the state, that public interests are in conflict with political interests, and demands that local communities and the state look after their own interests only. The separation of the state from the local was seen as the basis for local autonomy. However, this view of local autonomy has proved unsustainable and in practice it has proved impossible to separate the state from local government and to separate "purely" local economic issues.

Another shortcoming of this theory is that it confuses autonomous territorial units with different private legal entities. Belonging to a private legal entity depends on the person himself and his ability to leave it, whereas belonging to an autonomous territorial entity depends on the person's place of residence and is determined by law.

3.3.4 State theory of self-government

This theory replaced the 'public' theory. The foundations for this theory of local government were laid in the 19th century by German scholars Lorenz Stein and Rudolf Gneist.

The national or state concept of local government was based on the assumption that local government must necessarily act in the public and national interest. According to this concept, the state is the source of local authority. The organization of local government is based on legislation. The choice of areas of intervention is not left to the local authorities,

but is determined by the state, which determines the relationship between the state and the local authorities. (Marchenko, 2011)

In Russia, pre-revolutionary jurists V.P. Bezobrazov, A.I. Vasilchikov, A.D. Gradovsky and N.I. Lazarevsky developed the rules of state theory in the 1970s.

According to this theory, local government is a form of organization of local government that functions as part of the administrative system. Since the state delegates certain powers to local authorities, this theory argues that the state is the source of local power. In this way, they avoid conflict with local and national authorities.

Local authorities are therefore considered part of the national administration and have their own unique characteristics.

The political-legal theory of local government is seen as a special expression of state theory.

3.3.5 The duality theory of municipal governance

In current practice, the most common is the duality theory of municipal government. This theory captures the essence of local government in that it is both an institution that exercises state power and an organization that can solve local problems independently. In other words, local government transcends the boundaries of "local" authority and becomes an extension of state administration, which exercises state authority alongside local authority in addressing specific issues. (Thamitlokova, 2021)

This approach to local governance is considered the most effective because it establishes channels of feedback and governance mechanisms at all levels to fully protect human rights and freedoms. The dual concept of local governance allows for channels of communication from citizens to higher levels of government, rather than influencing public policy from the top down.

By identifying the real needs and priorities of local socio-economic development, local authorities can convey the right messages to the authorities and the state, and local governments can work closely together in their administrative work.

Although not yet fully developed, the theory of duality is characterized by the following features, which can be seen in Figure 5.



Figure 5 - Signs of duality theory

The dualism theory of local government is therefore a natural extension of state theory. By recognizing the existence of local authorities and devolving certain state powers to them, the state determines which issues are the direct responsibility of local communities and sets the boundaries of local 'autonomy'.

3.3.6 The theory of municipal socialism

The theory of municipal socialism, on the other hand, is seen as an opportunity for political transformation. This theory is based on the use of communities to peacefully transform capitalism into socialism. The basic idea is to give the proletariat a decisive influence over the bourgeois social process. In this way the social democrats (who are basically the most important members of bourgeois society, the working class) become the basic unit of the new socialist society. On the other hand, the idea of municipal socialism is associated with general democratic tendencies which have no clear class basis. The ideology of municipal socialism is based on two basic principles:

- First, effective democratization of local government, ensuring broad representation of all citizens in local government structures.
- Secondly, to ensure greater autonomy for local government structures. (Thamitlokova, 2021)

The basic concepts of local government have thus been examined.

4 Practical Part

4.1 The municipality and its formation process in the Czech Republic

4.1.1 A brief description of the Czech Republic

The Czech Republic is a central European country, bordering Poland to the north, Germany to the west, Austria to the south and Slovakia to the east. Prague, the capital of the Czech Republic, is a major tourist destination for outdoor enthusiasts. The Czech Republic has an area of 78,866 km² and a population of 10,701,000 inhabitants in 2021.

The modern Czech Republic was established on 1 January 1993, when Czechoslovakia was dissolved. The country consists of the historical regions of Bohemia (present-day Bohemia), Moravia and part of Silesia. It is a unitary state and belongs to the list of developed countries.

The Czech Republic is a unitary parliamentary republic with a developed social market economy and a high level of income. It is a welfare state with a European-style social model, universal health care and free university education. It is ranked 12th in terms of inequality on the UN Human Development Index and 24th on the World Bank's Human Capital Index. It is the 9th safest and most peaceful country and the 31st most democratic government. The Czech Republic is a member of NATO, the European Union, the OECD, the OSCE and the Council of Europe.

4.1.2 The Municipal Formation Process in the Czech Republic

A municipality is a basic territorial society with self-governing citizens, which are territorial units defined by the territorial boundaries of the municipality. Each municipality has one or more territories, or cadastral areas. Each municipality consists of one or more administrative units, usually called urban parts or villages. It is worth noting that each municipality may have its own symbolism. (Medvedeva, 2012)

The term "municipality" refers to municipal and regional administrations. A municipality in the Czech Republic is also a local council with its own property. Municipalities act in their own name in legal relations and assume responsibility arising from those relations.

Local authorities are responsible for the overall development of their territory and the needs of its inhabitants. In performing their functions, they also protect the public interest.

The right to self-government is guaranteed by the Czech Constitution (Article 8). The basic unit of regional self-government is the municipality. The municipality is part of a larger unit of local government, the self-governing municipality, which is governed by representatives elected by the citizens. City councils are elected based on universal and equal suffrage and have a four-year term of office. The criterion for eligibility is residence in the area.

Local authorities may act independently of the State and the State may interfere in local affairs only in cases of non-compliance with the law and within the limits prescribed by law (Article 101). Local authorities have the right to manage their property and finances in accordance with their own budget (Article 101).

The territory of the republic is almost entirely divided into municipalities, with the exception of military exercise areas. Smaller localities consist of a single village. A municipality is essentially the name of the largest town in the area where the municipal institutions are located. However, there are exceptions for municipalities formed by the merger of previously separate municipalities, among them

- Brandis nad Labem Stara Boleslav;

- Orlické Podhůří.

Municipalities may get the name of a market town or just a city. Although all of these towns are municipalities in terms of the law, they are most often called by their name. But if a municipality does not have a name, it is called a municipality. (Mironova, 2009)

Statutory cities have self-governing sub-regions called town districts or regions, whose status is somewhat like that of a municipality. It is worth noting that town and market town designations represent honorable titles related to population, history, and territorial significance. History and territorial significance are the reasons why smaller municipalities have town status and larger ones do not.

The capital city of Prague is a special type of municipality with municipal and regional status, which is regulated by a special law. According to the law, all municipalities that lost

their status (under the communist regime) can regain it upon request. If a municipality, which has never been a city, applies for city status, it must have at least 3,000 inhabitants and its status is assessed by the speaker of parliament. The number of inhabitants is not a prerequisite for obtaining market town status. The newest town in the Czech Republic is Štěpanov, which was recognized as a town in July 2020.

It is worth noting that two or more neighboring municipalities can merge by agreement. A merged municipality includes the territory of the amalgamated municipalities. The name of the municipality formed after the merger must be the name agreed upon by the merging municipalities. If the municipalities cannot agree on a name, the name shall be determined by the Ministry of the Interior. The merged municipality shall be renamed with the consent of the Ministry of the Interior. An agreement on the merger of municipalities may be concluded by a decision of the municipal council if the draft memorandum is not submitted within 30 days after the publication of this resolution. In this case, an agreement for the merger or amalgamation of municipalities may only be concluded if a referendum is held in the municipality where the draft memorandum has been submitted. (Kovcheva, 2005)

A part of a municipality wishing to secede must have at least two separate municipalities or sections of real estate bordering a foreign country that form a single territorial unit with the municipality, and must have at least 1,000 residents after secession. Residents of the part of the municipality to be seceded must give their consent to secession in a local referendum.

In some municipalities wishing to secede, residents have set up preparatory committees. The preparatory committees consist of a qualified citizen and a representative, it should be noted that only one preparatory committee can be established. The number of members of the preparatory committee is not equal, there must be at least three members. The members of the preparatory committee may only be citizens of the municipality in which they permanently reside in the municipality to be dissolved.

A merger or amalgamation of cities, municipalities, can only take place from the beginning of the calendar year or from the date of election of the municipal council. The division of a municipality may only take place from the beginning of the calendar year following the date of election of the municipal council. An application for division of a municipality must be submitted to the regional office at least six months before the first day of the month in which the municipal elections take place.

4.2 Administrative and territorial division of the Czech Republic

4.2.1 A brief overview of the administrative-territorial division of the Czech Republic

Looking at the administrative division of the Czech Republic, it can be seen that the republic is divided into four or five administrative levels, speaking of four or five levels, it is worth noting that the second level has two divisions:


- old level 2;
- a new second level.

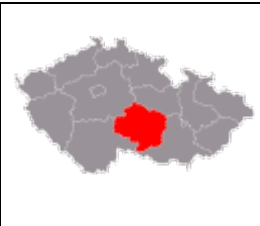
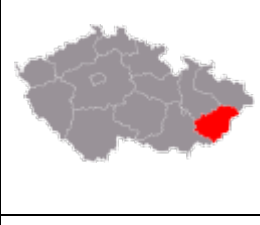
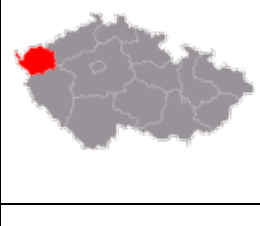
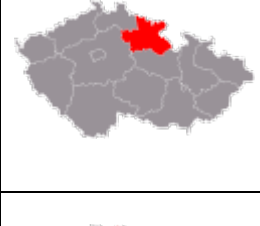
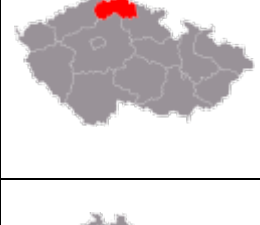
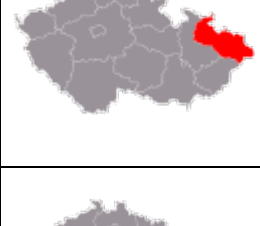
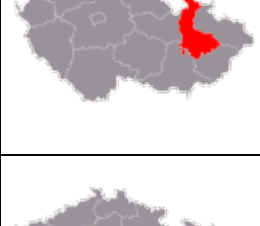
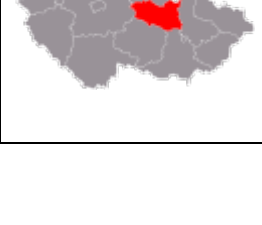
As of 1 January 2007, the Czech Republic is divided into 14 regions, including the capital city Prague and 13 regions, each region is in turn divided into counties or districts.

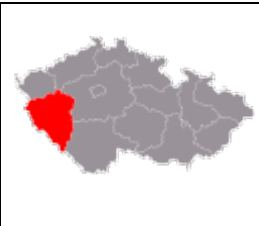
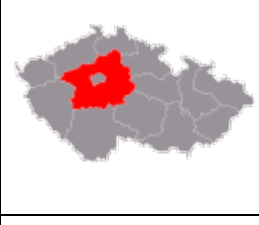
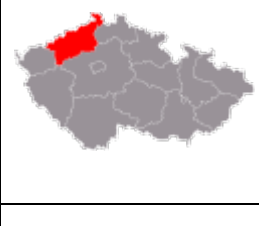
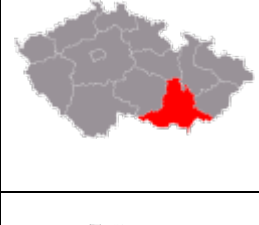
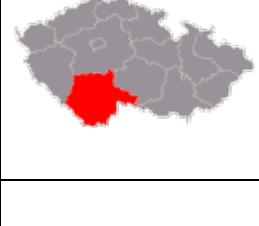
4.2.2 The first level of administrative-territorial division

When analyzing the first level of administrative division, we can see that the Czech Republic is divided into 13 counties and the capital. Table 1 shows the first level of the administrative division of the Czech Republic.

Table 1 - First level of administrative division of the Czech Republic

| No | Name | Square, km ² | Population, persons (2021-2022) | Administrative centre | Location on the map |
|----|--------|-------------------------|---------------------------------|-----------------------|---|
| 1 | Prague | 496 | 1 397 997 | Prague |  |

| | | | | | |
|---|--------------------------|------|-----------|----------------|---|
| 2 | Vysočina | 6796 | 504 025 | Jihlava |  |
| 3 | Zlínský kraje | 3963 | 572 432 | Zlín |  |
| 4 | Karlovy Vary Region | 3315 | 283 210 | Karlovy Vary |  |
| 5 | Kralowohradecki Krajina | 4759 | 542 583 | Hradec Kralove |  |
| 6 | Liberec Region | 3163 | 437 570 | Liberec |  |
| 7 | Moravian-Silesian Region | 5427 | 1 177 989 | Ostrava |  |
| 8 | Olomouc Region | 5267 | 622 930 | Olomouc |  |
| 9 | Pardubice Region | 4519 | 514 518 | Pardubice |  |

| | | | | | |
|-------|-------------------------|--------|------------|------------------|---|
| 10 | Plzeňský kraj | 7561 | 578 707 | Pilsen |  |
| 11 | Central Bohemian region | 11 016 | 1 289 211 | Prague |  |
| 12 | Ustetsky Kraj | 5334 | 798 898 | Usti nad Labem |  |
| 13 | South Moravia | 7195 | 1 184 568 | Brno |  |
| 14 | South Bohemia | 10 056 | 637 047 | Ceske Budejovice |  |
| Total | | 78 867 | 10 541 685 | | |

The data show that the most populous city is Prague, with 1,397,997 inhabitants, followed by Vysočina with 504,025 and Zlín with 572,432.

4.2.3 Second, third and fourth levels of administrative-territorial division

The second level of administrative division of the Czech Republic consists of 13 counties, not including the capital city. The regions are in turn divided into 77 districts. With the introduction of local government and the extension of its powers, the regions ceased to be

administrative units, but are still used as regional units, mainly for statistical and administrative purposes.

Looking at the new second tier, the districts are divided into 205 municipalities, which have extended powers.

On the third level of administrative division, the Czech Republic has 393 Level II municipalities. At the fourth level, which is characterized as the lowest, there are 6,250 municipalities.

Public administration is exercised in all of the above-mentioned administrative units, while local administration is exercised in all administrative units except the regions.

4.2.4 Municipalities with extended powers

There are also municipalities with extended powers in the Czech Republic. All municipalities with extended powers are municipalities governed by their own municipal councils or magistrates. Municipalities are an intermediate form between public authorities and ordinary municipal bodies, which perform legally defined administrative tasks not only in their municipality, but also in ordinary municipalities of neighboring municipalities.

The Central Bohemian Region has 12 districts and more than 1,000 municipalities, among them 26 municipalities with extended powers. The South Bohemian Region has 17 municipalities with extended powers. The Plzeň Region has 7 districts and 15 municipalities with extended powers. The Karlovy Vary Region has 7 municipalities with extended powers.

There are 16 municipalities in the Ustičky Region with extended powers. The Liberec Region has 10 municipalities with extended powers. The Kralowohradec Region, Pardubice Region and Vysočina have 15 municipalities each with extended powers. The South Moravian Region has 21 municipalities, the Olomouc Region has 13 such municipalities, the Moravian-Silesian Region has the largest number of municipalities with extended powers - 22, the Zlín Region has 13 municipalities with extended powers.

4.3 Municipal budget structure and local election process in the Czech Republic

4.3.1 Structure of the municipal budget

The success of municipal governments and the entire local government system is inextricably linked to strengthening the economic base to support and grow the local economy. In this context, adequate financial resources and stable revenue sources are key prerequisites for generating economic resources.

According to article 28 of the Czech Constitution, the financial basis of a municipality is the budget on the basis of which the municipality operates during the calendar year. Financial procedures are governed by Czech law. The Czech financial system is divided into municipal and regional budgets and covers financial relations with other entities. The budgets of municipalities and all their subdivisions are generally balanced.

In addition, the regions are financed from specific, independent sources. The use of loans, grants and reimbursable financial aid must be approved by the city council in the regional budget. The district budget may also include other funds appropriated by the city council to cover the costs of the district.

The county council must amend the budget after the city council has decided to increase or decrease the revenue of the county. The County cannot make commitments that require future revenue increases without the approval of the City Council. For example, borrowing funds, purchasing real estate for the district on future terms, purchasing shares in a limited liability company, or assuming responsibility for municipal property, such as transferring a lien or mortgage.

By 20 November each year, the city council approves the financial relations between the city and the county, the city budget and the overall balance of the city's income and expenditure. The county council approves the county budget. The municipal budget consists of the legal revenues of the municipality itself.

The aggregate balance sheet indicators are:

- income for the year in question;

- expenses for a given year;
- funding.

If the city budget is not adopted before 1 January of the calendar year, the city must continue to implement the provisional budget and may then spend up to 7% of the budget adopted by the city council, excluding compulsory expenditure financed by the region or the city.

Each budgetary body shall establish a list of expenditure priorities in its provisional budget. In order of priority, the expenditures necessary to fulfil the statutory functions of the municipality and its bodies are listed, as well as the expenditures whose non-implementation would cause financial harm to the municipality. After the completion of the provisional fiscal adjustment of the municipality, the city council reviews and approves the financial management of the individual provisional fiscal adjustment funds in the same manner as the regional council.

The city council is responsible for the execution of the adopted city budget and the county council is responsible for the execution of the adopted county budget. Each fiscal agent is responsible to the council for the proper management of its budget. The use of all appropriations is regularly monitored and evaluated and reported to the relevant local authority.

In the case of municipalities and organizational units, the competent department of the municipality is responsible for management, and in the case of non-profit organizations, the association of founding municipalities or the federation of municipal councils is responsible for management.

The budget adopted during the financial year may be amended for organizational, substantive or methodological reasons. Changes to the budget are implemented through financial measures. At the end of the financial year, the accounts of municipalities are audited by an independent auditor to the extent provided by law. The competent judiciary, with which all individual budget authorities must cooperate, ensures the necessary cooperation with the auditors. In urban areas, corrective action following a management audit is also mandatory. The city council's finance committee issues an opinion to the municipality on the annual accounts. The final report is drawn up in accordance with

applicable law and is processed by the competent department of the financial management authority on the basis of guidelines issued by the Ministry of Finance of the Czech Republic and the regional authorities. (Vachinadze, 2008)

The municipalities' final accounts are considered by the municipal council by 30 June of the following calendar year. The results of urban area management (final report) are approved by the urban area authorities before the consultation. The data must be available to the public at least 15 days before consideration by the municipal council. This applies to all regional centers in the Czech Republic. Only the capital, Prague, has special laws and municipal statutes.

4.3.2 The local election process

All elections in the Czech Republic are based on universal suffrage and all adults over 18 years of age may vote, except those who have been declared ineligible by a court, usually due to mental illness. Citizens elect their elected representatives directly, without intermediaries. Election laws are not part of the constitution, but unlike ordinary laws, they cannot be changed without the consent of both houses of parliament. Elections in the Czech Republic are conducted according to a two-party system, with a majoritarian system in presidential and senatorial elections and an open proportional system in all other elections, with political parties using party lists. In the proportional representation system, seats are allocated based on the number of seats.

Elections are usually held on two days: Friday from 2pm to 10pm and Saturday from 8am to 2pm.

Any citizen over the age of 18 can become a member of the municipal council. Representatives are elected for four years. Voters may only vote in the place where they have their permanent residence. The number of representatives in each municipality varies from 5 to 55. Each voter has as many votes as there are council seats, which can be freely allocated to candidates from all parties. For a party to be represented, the number of votes it receives, divided by the number of council seats and multiplied by the number of candidates nominated by the party, must exceed 5% of the total number of votes in the municipality. The number of votes cast for a party candidate in relation to the total number of votes cast for that party determines the candidate's final place on the party list.

Local elections are taking place in the Czech Republic and a third of the regions also elect representatives to the Senate. Traditionally, as in parliamentary and presidential elections, polling stations across the country open at 2pm on Friday and close at the same time the following Saturday.

In the Czech Republic, all citizens over the age of 18 can vote. All voters must present a political or foreign passport in order to register. No other documents are accepted.

In municipal elections, there are no special voting cards that allow people to vote outside their place of residence, as in parliamentary elections. Voting cards are only used in senatorial elections, but with restrictions. They may only be used at the place of residence. All voters receive a ballot paper for voting. Voters also receive two envelopes: a grey envelope for municipal ballots and a yellow envelope for senatorial ballots.

EU citizens permanently or temporarily residing in the Czech Republic may also vote in municipal elections in accordance with Ministry of the Interior guidelines and EU regulations.

The Czech Statistical Office is the main organization that collects, analyses and disseminates statistical data to various local and national authorities in the Czech Republic. It is carried out by the Czech Statistical Office. The Czech Statistical Office has its own website where the results of (local) elections are published (https://www.volby.cz/index_en.htm).

4.4 The municipality and its formation process in Tatarstan

4.4.1 A brief description of the Republic of Tatarstan

The Republic of Tatarstan is part of the Russian Federation and is part of the Volga economic region, part of the Volga Federal District. On 27 May 1920, a decree of the All-Union Congress of Central Executive and People's Committees established the Autonomous Tatar Soviet Socialist Republic, later renamed the Tatar Autonomous Soviet Socialist Republic on 5 December 1936. The name the republic now carries was given to it on 7 February 1992. (Kokotov, 2022)

According to Article 1(2) of the 1992 Constitution of the Republic of Tatarstan, the terms "Republic of Tatarstan" and "Tatarstan" are synonymous. The capital of the Republic is the city of Kazan. The Republic borders on the following regions of the Russian Federation:

- Orenburg;
- Kirovsky;
- Samarskaya area;
- Ulyanovsk.

Tatarstan also borders the following republics:

- Republic of Mari El;
- Chuvash Republic;
- Republic of Bashkortostan;
- The Republic of Udmurtia.

According to Rosstat, the republic's population is 3886395 in 2022. The Republic of Tatarstan is home to 115 ethnic groups, mostly Tatars and Russians. Tatars account for more than half of the republic's population. Russians are the second largest ethnic group in the republic.

4.4.2 The municipal entity process in Tatarstan

The Republic of Tatarstan has a law "On Local Self-Government of the Republic of Tatarstan", which provides the legal basis for the organization of local government in the Republic of Tatarstan in accordance with the Constitution of the Russian Federation, the Federal Law of 6 October 2003 N131-FZ "On General Principles of Local Government in the Russian Federation" and the Constitution of the Republic of Tatarstan. The following is a summary of the legal basis for the organization of local government.

Local self-government is one of the foundations of the constitutional order of the Republic of Tatarstan. Local Self-Government in the Republic of Tatarstan is a form of exercising the people's power within the limits established by the Constitution of the Russian Federation, the Federal Law and the Federal Law of the Republic of Tatarstan, in which the people independently and under their responsibility, based on the interests of the population in the context of history and other local traditions, directly exercise the people's power.

In the Republic of Tatarstan, the state supports local self-governance by creating the legal, organizational, material, and economic conditions necessary for its establishment and development. Local self-government is exercised in urban and rural settlements, as well as in cities and megalopolises on the territory of the Republic of Tatarstan. (Ochkin, 2008)

Boundaries of local government territories are defined and changed by the laws of the Republic of Tatarstan in accordance with the requirements of the Law of the Russian Federation "On General Principles of Local Self-Government Organization".

Changing the boundaries of the local government shall be carried out by the law of the Republic of Tatarstan on the initiative of the population, local government, public authorities of the Republic of Tatarstan and federal public authorities in accordance with the Federal Law "On General Principles of Organizing Local Self-Government in the Russian Federation".

Changes in the structure of municipalities include mergers, division of municipalities, relocation from rural to urban areas and relocation from urban areas. Local government is transformed by the law of the Republic of Tatarstan at the initiative of the population, local government organizations, public authorities of the Republic of Tatarstan and federal public authorities in accordance with the federal law "On General Principles of Local Government Organization in the Russian Federation".

Participation of state bodies of the Republic of Tatarstan and their officials in the formation of municipal organizations, as well as the appointment and dismissal of municipal employees is allowed only in cases and in accordance with the procedure established by the federal law on the general principles of the organization of municipal organizations of the Russian Federation.

The organization of a municipality includes a municipal council, mayor, municipal administration, municipal control body and other bodies provided for in municipal law and authorized to make decisions on matters of regional importance.

In addition to what is stipulated in the federal law "On General Principles of the Organization of Municipalities in the Russian Federation", municipal representatives, mayors and municipal administrations must be municipal organizations.

If a new municipality is created or an existing municipality is transformed, the composition of the municipality is determined by a referendum (or citizens' assembly if the municipality has less than 100 inhabitants) or by the municipal council and specified in the municipal act.

The representative body of a municipality consists of elected councilors. A representative body cannot be established in a rural or urban area if the number of people entitled to vote in that area is less than 100.

The body representing the territory of a municipality may consist of the heads of local or city authorities and the members of their representative bodies, elected from among themselves by the representative bodies of those local or city authorities based on unanimous representation, irrespective of the size of the local or city authorities' population.

The representative body of a municipal area may be elected by secret ballot in regular, joint, or direct local elections. However, the number of councilors elected at local level may not exceed two fifths of the number of representatives in that district.

Laws adopted by the city council are sent to the mayor for signature and publication. The mayor has the right to reject a law adopted by the city council, in which case the law is returned to the city council delegation within 10 days, stating the reasons for rejection or the proposed amendments or additions. If the mayor rejects the proposal, the city council must reconsider it. If, after review, the law is approved by a majority of at least two-thirds of the city council, it is signed by the mayor and enacted within seven days. (Radchenko, 1997)

The City Council (the executive body of the municipality) is empowered by the Charter of the municipality to deal with issues of regional importance and to exercise certain powers vested in the municipality by the federal legislation and the laws of the Republic of Tatarstan.

Local authorities are referred to as the executive authority. According to the Local Government Act, a regional or municipal council, headed by the head of a municipality, may be called a municipal council.

The composition of the city council is approved by the city council on the recommendation of the city council directors. Local authority structures may include sectoral (functional) and regional authorities.

Municipalities are governed by mayors who act on the principle of unity. The administrator of the municipality is the head of the municipality, or a person appointed by competition for a period set by the rules of the municipality.

4.5 Administrative and territorial division of Tatarstan

The administrative-territorial division of the Republic of Tatarstan allows us to distinguish 43 districts and 14 cities of republican significance. The cities of republican significance can be seen in Figure 6.

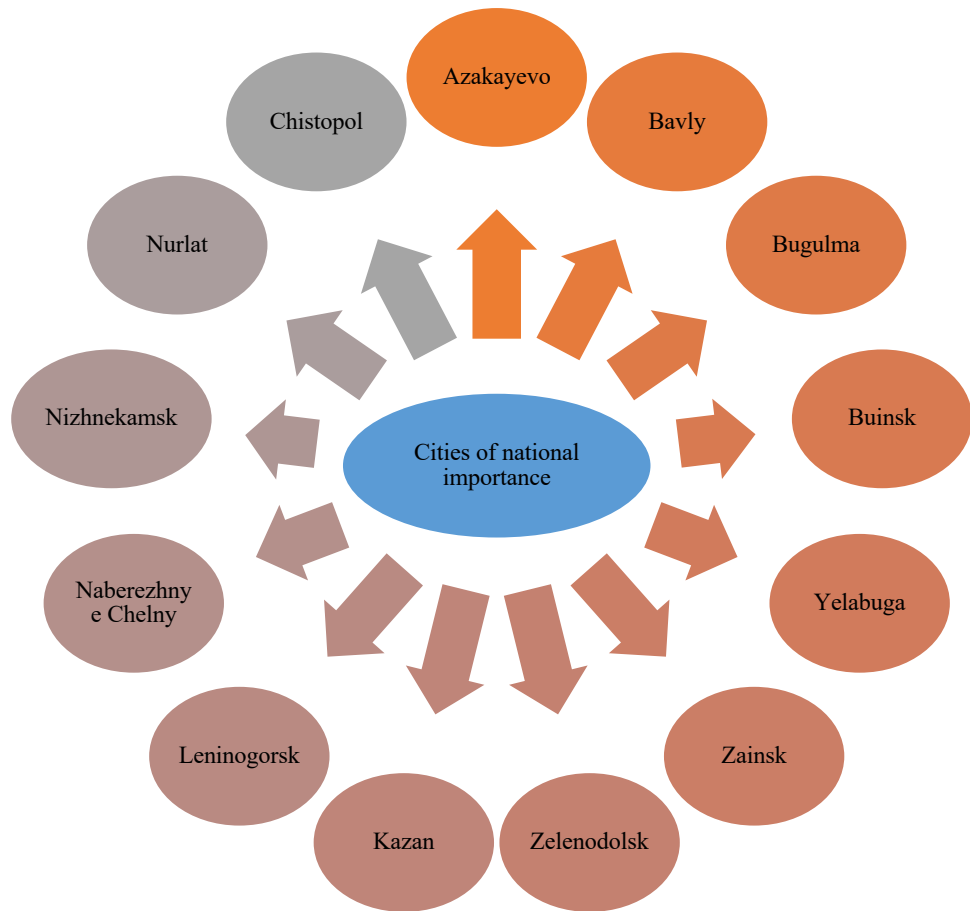


Figure 6 - Cities of national importance

It is worth noting that the two cities of Kazan and Naberezhnye Chelny are not part of municipal districts, as they are municipalities with the status of urban districts. Other cities of the Republic of Tatarstan belong to their own municipal districts with city status.

The current structure of local government in the Republic of Tatarstan was established by Federal Law No 131-FZ of 6 October 2003 "On General Principles of Organizing Local Government in the Russian Federation".

The Republic of Tatarstan has two urban districts, 43 municipalities, 39 urban districts and 872 rural settlements. In Table 2 and Figure 7 we can look at the municipal districts and urban districts of RT.

Table 2 - Municipalities and urban districts of the Republic of Tatarstan

| № | District | Administrative centre | Area, km² | Population, people (2021-2022) |
|----------|--------------------|------------------------------|-----------------------------|---------------------------------------|
| 1 | Kazan | г. Kazan | 614 | 1251969 |
| 2 | Naberezhnye Chelny | г. Naberezhnye Chelny | 160 | 533907 |
| 3 | Nizhnekamsk | г. Nizhnekamsk | 1 734 | 275520 |
| 4 | Almetyevsk | г. Almetyevsk | 2 543 | 208046 |
| 5 | Zelenodolsky | г. Zelenodolsk | 1 440 | 165681 |
| 6 | Bugulma | г. Bugulma | 1 433 | 104416 |
| 7 | Elabuzhsky | г. Elabuga | 1 401 | 85596 |
| 8 | Leninogorsk | г. Leninogorsk | 1 843 | 81697 |
| 9 | Chistopolski | г. Chistopol | 1 818 | 76393 |
| 10 | Nurlatsky | г. Nurlat | 2 309 | 56068 |
| 11 | Zainsky | г. Zainsk | 1 900 | 54377 |
| 12 | Aznakaevsky | г. Aznakaevo | 2 169 | 54129 |

| | | | | |
|----|---------------|-----------------------|-------|-------|
| 13 | Arsky | г. Arsk | 1 844 | 51832 |
| 14 | Kukmor | г. Kukmor | 1 490 | 50852 |
| 15 | Vysokogorsky | Vysokaya Gora village | 1 574 | 50526 |
| 16 | Laishevsky | г. Laishevo | 2 094 | 44458 |
| 17 | Buynski | г. Buinsk | 1 544 | 42341 |
| 18 | Mamadyshsky | г. Mamadysh | 2 613 | 42021 |
| 19 | Tukaevsky | г. Naberezhnye Chelny | 1 729 | 41348 |
| 20 | Pestrechinsky | Pestretsy village | 1 340 | 40170 |
| 21 | Agryzskiy | г. Agryz | 1 797 | 34724 |
| 22 | Bavli | г. Bavly | 1 223 | 34690 |
| 23 | Sarmanovsky | Sarmanovo village | 1 386 | 34592 |
| 24 | Baltasinsky | Baltasi settlement | 1 095 | 33294 |
| 25 | Sabinsky | Bogatye Saby village | 1 098 | 31041 |
| 26 | Mendeleevsky | г. Mendeleevsk | 745 | 30264 |
| 27 | Aktanyshskiy | Aktanysh village | 2 034 | 29384 |

| | | | | |
|----|------------------|----------------------------|-------|-------|
| 28 | Menzelinsky | r. Menzelinsk | 1 920 | 28001 |
| 29 | Aksubaevsky | Aksubaevo settlement | 1 439 | 27995 |
| 30 | Alekseevsky | Alekseevskoye village | 2 074 | 25198 |
| 31 | Rybno-Slobodsky | Rybnaya Sloboda village | 2 041 | 25052 |
| 32 | Tetyushi | r. Tetyushi | 1 638 | 22042 |
| 33 | Drozhdzhanovsky | Staroye Drozhanoye village | 1 030 | 21836 |
| 34 | Yutazinsky | Urussu township | 761 | 20248 |
| 35 | Apastovsky | Apastovo village | 1 048 | 19649 |
| 36 | Muslumovsky | Muslyumovo village | 1 464 | 19523 |
| 37 | Cheremshansky | Cheremshan village | 1 364 | 18921 |
| 38 | Alkeevsky | Bazarny Mataki village | 1 727 | 18863 |
| 39 | Verkhneuslonsky | Verkhny Uslon village | 1 303 | 16216 |
| 40 | Kamsko-Ustyinsky | Kamskoe Ustye village | 1 199 | 14945 |
| 41 | Tyulyachinskiy | Tyulyachi village | 844 | 13841 |
| 42 | Kaibitsky | Bolshiye Kaibitsy village | 995 | 13671 |

| | | | | |
|----|-----------------|------------------------|-------|-------|
| 43 | Novosheshminsky | Novosheshminsk village | 1 316 | 13045 |
| 44 | Atni | Bolshaya Atnya village | 681 | 13002 |
| 45 | Spassky | Bolgar | 2 022 | 1900 |



Figure 7 - Districts of the Republic of Tatarstan

In Table 2, the districts were sorted from largest to smallest population, the data shows that Kazan has the largest population of 1251969 and Spassky district has the smallest population of 1900.

4.6 Municipal Budget Structure and Local Electoral Process in Tatarstan

4.6.1 Structure of the municipal budget

When looking at Tatarstan's budgetary system, it can be seen that it consists of two levels:

1. The first level contains not only the DH budget, but also the budget of the territorial state extrabudgetary funds;

2. The second level contains the local budgets, including the budgets:

- urban and rural settlements;

- municipal areas;

- city districts.

Local budgets are prepared and approved according to the procedure established by the representative body of the local authority or local legislation. Each municipality has its own budget. Local authority budgets (local budgets) are a form of raising and spending money during the financial year to meet local authority obligations.

Municipal funds may not be used for other capital commitments and municipal expenditure.

In accordance with the financial classification of the Russian Federation, the municipal budget includes separate allocations to cover liabilities of the municipality in connection with its exercise of autonomy in dealing with local issues and in the form of deductions from budgets of other levels to meet certain state obligations.

The consolidated budget of a municipality (regional budget) and the budgets of urban and rural districts of a municipality constitute the consolidated budget of the municipality. The budgets of the city and regional municipalities may include estimates of income and expenditure of individual municipalities and non-municipal districts (Article 2 of Law of the Republic of Tatarstan of 2 June 2005 No. 78-ZRT).

The municipality's representative body may, as part of the legislative process (in addition to the following year's municipal budget resolution or other regular resolution), adopt uniform rules for all municipalities within the municipality for the allocation of federal, state and/or local taxes and contributions and special tax system taxes and contributions to be appropriated under the Budget Act from the municipal budget.

4.6.2 Local Elections Process in Tatarstan

Law No. 24-ZRT of 24 March 2004 on local elections, which regulates the procedure for elections of deputies, elected members of local government bodies and elected officials of local government of the Republic of Tatarstan and guarantees the right of Russian Federation citizens living in the Republic of Tatarstan to vote in local government elections held in accordance with the federal legislation, is in force in the republic. Local elections are held by means of general, equal and open voting. The participation of citizens in local elections shall be free and voluntary. No one has the right to influence or coerce a citizen to participate or not to participate in elections or to interfere in the free expression of his will. (Glazunova, 2006)

The law on municipal elections is based on the Constitution of the Russian Federation, the Constitution of the Republic of Tatarstan, the Federal Law and other laws of the Republic of Tatarstan, the statutes of municipal councils and other electoral laws in force in the respective municipal councils.

If, during an election campaign, a law or regulation containing provisions concerning the procedures for the preparation and conduct of local elections is adopted or a part of the law or regulation is simultaneously amended, such provisions, amendments and additions shall apply to the elections held after such provisions, amendments and additions have entered into force.

Citizens 18 years of age and over who reside in a constituency are entitled to vote in elections of members of parliament, local elected representatives and local elected officials. Citizens who are 18 years of age or older on election day have the right to participate in other electoral activities that are regulated and legal under the law.

Local councils must call a local election at least 85-65 days prior to the expiry of the term of office of the representatives, elected members of local councils or elected members of the municipality concerned. If the term of office of such bodies or officials expires before the expiry date, or if the term of office of a representative or elected member of a municipal council expires before the expiry date, resulting in the dissolution of the elected body of that municipality, elections must be called within 14 days after the expiry date.

Voting in municipal elections must take place within 80 days of the decision to hold an election, but no later than 70 days. The decision must be officially communicated to the media within five days of its pronouncement. It is only possible to vote on Sundays.

Local electoral committees are mainly electoral committees responsible for preparing and conducting local elections. Constituency election committees are ranked above one (or more) election committees. Election commissions must ensure that the electoral rights of citizens are realised and protected.

The Election Commission shall, within its powers, consider complaints received during the election period about violations of the law, investigate such complaints and respond in writing to the complainant within five days, no later than the day before election day, and immediately for complaints received after election day.

If further investigation of the facts alleged in the complaint is required, a decision is taken within 10 days. If a complaint alleges that a candidate, electoral body or electoral group has broken the law, the candidate, electoral body or electoral group, or their authorized representative, is informed of the complaint without delay and has the right to explain the complaint.

Tatarstan has a dedicated website on local election results, provided by the Central Election Commission of the Republic of Tatarstan: <https://izbirkom.tatarstan.ru/>.

5. Results and discussion

5.1 Recommendations

The work revealed that the main models of local government are the British and French models, from which a third model, often referred to as a hybrid model, emerges. The Iberian model is characteristic of Latin American countries and has similar roots to the continental European model. The main difference between these models lies in the power relations between the state and local authorities in the organisation of local government.

The practice of self-government was theoretically based on the political doctrines of the French Enlightenment and 18th century British liberals, the social contract, the natural rights of the individual, and the ideas of representative government and separation of powers, which shaped various concepts of local government.

The following was revealed in the course of the work:

1. The Czech Republic is a central European country, bordered by Poland to the north, Germany to the west, Austria to the south and Slovakia to the east. Prague, the capital of the Czech Republic, is a major tourist destination for lovers of the outdoors. The Czech Republic has an area of 78,866 km² and a population of 10,701,000 inhabitants in 2021.

The modern Czech Republic was established on 1 January 1993, when Czechoslovakia was dissolved. The country consists of the historical regions of Bohemia (present-day Bohemia), Moravia and part of Silesia. It is a unitary state and belongs to the list of developed countries.

The Republic of Tatarstan is part of the Russian Federation and is part of the Volga economic region, part of the Volga Federal District. On 27 May 1920, a decree of the All-Union Congress of Central Executive and People's Committees established the Autonomous Tatar Soviet Socialist Republic, later renamed the Tatar Autonomous Soviet Socialist Republic on 5 December 1936. The name the republic now carries was given to it on 7 February 1992.

2. In the Czech Republic, the term "municipality" is defined by the Constitution of the Czech Republic and refers to municipal and regional administrations. A municipality in the Czech Republic is also a local council with its own property. Municipalities act on their own behalf

in legal relationships and assume responsibilities arising from those relationships. Local authorities are responsible for the overall development of their territory and the needs of its inhabitants. In performing their functions, they also protect the public interest.

The right to self-government is guaranteed by the Czech Constitution (Article 8). The basic unit of regional self-government is the municipality. The municipality is part of a larger unit of local government, the self-governing municipality, which is governed by representatives elected by the citizens. City councils are elected on the basis of universal and equal suffrage and have a four-year term of office. The criterion for eligibility is residence in the area.

Local authorities may act independently of the State and the State may interfere in local affairs only in cases of non-compliance with the law and within the limits prescribed by law (Article 101). Local authorities have the right to manage their property and finances in accordance with their own budget (Article 101).

The Republic of Tatarstan has a law "On Local Self-Government of the Republic of Tatarstan", which provides the legal basis for the organization of local government in the Republic of Tatarstan in accordance with the Constitution of the Russian Federation, the Federal Law of 6 October 2003 N131-FZ "On General Principles of Local Government in the Russian Federation" and the Constitution of the Republic of Tatarstan.

In the Republic of Tatarstan, the state supports local self-governance by creating the legal, organizational, material and economic conditions necessary for its establishment and development. Local self-government is exercised in urban and rural settlements, as well as in cities and megalopolises on the territory of the Republic of Tatarstan.

Thus, it can be observed that in the Czech Republic the Constitution defines the concept and the essence of municipalities and the process of their establishment, unification, etc. In the Republic of Tatarstan the Law "On Local Self-Government of the Republic of Tatarstan" is responsible for this, which provides the legal basis for the organization of local government in the Republic of Tatarstan in accordance with the Constitution of the Russian Federation, the Federal Law of 6 October 2003 N131-FZ "On General Principles of Local Government Organization in the Russian Federation" and the Constitution of the Republic of Tatarstan, because of the fact that RT is part of the RF, local government is regulated by two constitutions and laws of two republics.

3. Looking at the administrative division of the Czech Republic, it can be seen that the republic is divided into four or five administrative levels, speaking of 4 or 5 levels, it is worth noting that the second level has 2 divisions:

- old level 2.

- a new second level.

As of 1 January 2007, the Czech Republic is divided into 14 regions, including the capital city Prague and 13 regions, each region is in turn divided into counties or districts.

There are also municipalities with extended powers in the Czech Republic. All municipalities with extended powers are municipalities governed by their own municipal councils or magistrates. Municipalities are an intermediate form between public authorities and ordinary municipal bodies, which perform legally defined administrative tasks not only in their municipality, but also in ordinary municipalities of neighboring municipalities.

Looking at the administrative-territorial division of the Republic of Tatarstan, there are 43 districts and 14 cities of republican significance.

It can be seen that the Czech Republic has a more extensive administrative-territorial division, but nevertheless it is similar to that of Tatarstan. Both republics have a kind of oblast with cities of republican significance.

4. According to Article 28 of the Constitution of the Czech Republic, the financial basis of the municipality is the budget based on which the municipality operates during the calendar year. The budgeting procedure is regulated by the legislation in force in the Czech Republic. It is divided into municipal and regional budgets and includes financial relations with other entities. The budgets of the municipality and all its structures are generally balanced.

When looking at Tatarstan's budgetary system, it can be seen that it consists of two levels:

1. The first level contains not only the RT budget, but also the budget of the territorial state extrabudgetary funds;

2. The second level contains the local budgets, including the budgets:

- urban and rural settlements;

- municipal areas;
- city districts.

Local budgets are prepared and approved according to the procedure established by the representative body of the local authority or local legislation. Each municipality has its own budget. Local authority budgets (local budgets) are a form of raising and spending money during the financial year to meet local authority obligations.

5. All elections in the Czech Republic are based on universal suffrage and all adults over 18 years of age can vote, except those who have been declared ineligible by a court, usually due to mental illness. Local elections are held in the Czech Republic and a third of the regions also elect representatives to the Senate. Traditionally, as in parliamentary and presidential elections, polling stations across the country open at 2 p.m. on Friday and close at the same time the following Saturday.

The Czech Statistical Office has its own website where (local) election results are published (https://www.volby.cz/index_en.htm).

Law No. 24-ZRT of 24 March 2004 on local elections, which regulates the procedure for elections of deputies, elected members of local government bodies and elected officials of local government of the Republic of Tatarstan and guarantees the right of Russian Federation citizens living in the Republic of Tatarstan to vote in local government elections held in accordance with the federal legislation, is in force in the republic. Local elections are held by means of general, equal and open voting. The participation of citizens in local elections shall be free and voluntary. No one has the right to influence or coerce a citizen to participate or not to participate in elections or to interfere in the free expression of his will.

In Tatarstan there is a special website on local election results provided by the Central Election Commission of the Republic of Tatarstan: <https://izbirkom.tatarstan.ru/>. It can thus be seen that both republics have a website where the results of local elections can be viewed and one can vote at the age of 18. The difference is that in Tatarstan the elections take place more often in one day, on Sunday. Polling stations in the Czech Republic open at 2pm on Friday and close at the same time the following Saturday.

6 Conclusion

In the Czech Republic, there is a general law regulating issues of territorial self-government, this is the Czech act on municipalities and Czech act on regions. In the Republic of Tatarstan is responsible for this the Law "On Local Self-Government of the Republic of Tatarstan", also the Federal Law of 6 October 2003 N131-FZ "On General Principles of Local Government Organization in the Russian Federation" and the Constitution of the Republic of Tatarstan.

As of 1 January 2007, the Czech Republic is divided into 14 regions, including the capital city Prague and 13 regions, each region is in turn divided into counties or districts. Looking at the administrative-territorial division of the Republic of Tatarstan, there are 43 districts and 14 cities of republican significance.

The municipality is part of a larger unit of local government - a self-governing municipality, which is governed by representatives elected by citizens. In the Czech Republic and Tatarstan, self-government units are managed by law. Local self-government bodies may act independently of the State, and the State may interfere in local affairs only in cases of non-compliance with the law and within the limits established by law.

In the Czech Republic municipal legislative and executive bodies are municipal council, municipal board and a mayor. In Tatarstan, this is the head of the municipality (mayor), the local administration (executive and administrative body of the municipality), the control and accounting body of the municipality.

In Tatarstan, local budgets are drawn up and approved in accordance with the procedure established by the representative body of local self-government or local legislation. Each municipality has its own budget. In the Czech Republic, the municipal budget consists of the legitimate income of the municipality itself. The indicators of the aggregate balance sheet are income for a given year, expenses for a given year, financing.

In Tatarstan local elections take place on Sunday (1 day), in the Czech Republic from Friday 14:00 to Saturday 14:00 (1 day). On both republics one can vote at the age of 18. The Czech Statistical Office has its own website where (local) election results are published

https://www.volby.cz/index_en.htm. In Tatarstan there is a special website on local election results provided by the Central Election Commission of the Republic of Tatarstan: <https://izbirkom.tatarstan.ru/>.

Even though the Czech Republic is a sovereign state, and the Republic of Tatarstan is a subject of the Russian Federation, we see that these 2 republics have a lot of similarities in the laws on municipal issues, budgets, elections, administrative territorial division.

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