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Nota di contenuto	Contents; Foreword; 1. Introduction; 2. A Historical Overview of Russia's Transition; 3. The Territorial and Administrative Structure of Local Governments; 4. Subnational Government Responsibilities; 5. The Assignment of Revenues at the Subnational Level; 6. Intergovernmental Fiscal Transfers; 7. Subnational Borrowing; 8. Budgeting Practices and Fiscal Management at the Subnational Level; 9. Conclusion; References
Sommario/riassunto	The exposition is based on an analytical framework covering all ? building blocks? of fiscal federalism: size and structure of jurisdictions, expenditures, revenues, transfers, and borrowing. The application of this framework to Russian settings results in a comprehensive assessment of the state of intergovernmental fiscal relations in Russia.