




# REGIONAL DEVELOPMENT

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## **ASSESSMENT OF FISCAL DECENTRALIZATION OF THE RA LOCAL SELF-GOVERNMENT SYSTEM**

*Despite being widely used and well examined, fiscal decentralization is often perceived differently. Like other types of decentralization, fiscal decentralization means the transfer of powers and responsibilities from the central government level to local self-government bodies with a certain degree of autonomy.*

*The effectiveness of fiscal decentralization is primarily determined by the approaches used to allocate revenues to the budgets of different levels of government, as well as by the organization of interbudgetary relations.*

*It is obvious that compliance of fixed revenues (first of all tax revenues) with the expenditure part of the budget is of great importance for the implementation of spending powers assigned to local self-government bodies.*

*In the given paper, by calculating the indicators used in domestic and international professional literature, an evaluation and analysis of the level of tax autonomy and fiscal decentralization of the RA local self-government bodies was carried out, making comparisons with European countries.*

**Keywords:** *decentralization, fiscal federalism, fiscal decentralization, tax autonomy, local taxes, own revenues*

JEL: R11, H77

DOI: 10.52174/1829-0280\_2022.6-9

**Introduction.** There are different types of decentralization: administrative, political and fiscal. Fiscal decentralization in the broadest sense assumes the transfer of a wide range of powers to local self-government bodies, so that they can make independent decisions regarding income formation, spending directions and legal regulations<sup>1</sup>.

The level of fiscal decentralization both in post-Soviet and Eastern Partnership countries is at different stages of development. As a result, the local self-government bodies of the countries face the lack of financial independence and a low level of their own (tax) revenues. The main problem of these countries is the lack of a unified concept that ensures the existence of the principles of fiscal decentralization.

The decentralization process is not carried out in the RA, or it is carried out without bipolar proportion. In particular, the powers assigned to the local government of communities by law can be considered as an action characteristic of administrative decentralization, but in the international experience and the history of decentralization law, cases, when administrative decentralization is accompanied without fiscal decentralization, haven't been recorded. It outlines the actual implementation of political and administrative decentralization in the country, the formation of the local self-government system and the course of further development. In this regard, the assessment of the level of fiscal decentralization and the creation and consistent development of the legal framework are extremely important.

The purpose of this research is to evaluate and analyse the level of fiscal decentralization of the RA local self-government bodies.

**Literature review.** The economic aspect of decentralization is traditionally studied within the framework of fiscal federalism. A natural question arises regarding the differences between the concepts of fiscal federalism and fiscal decentralization. Thus, if fiscal federalism represents the financial relations between the subjects of the same system, in particular, the distribution of fiscal powers between different levels of government, fiscal decentralization

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<sup>1</sup> Сильва Де К. Мигара О., Курляндская Г. В., Межбюджетные отношения в России: тенденции, противоречия, пути реформирования // Экономика развития региона: проблемы, поиски, перспективы: Ежегодник / Под. ред. О. В. Иншакова. Волгоград: Изд-во ВолГУ, 2006, с. 9–29.

characterizes the degree of autonomy regarding the revenue and expenditure powers of the budgets of different levels. Thereby, fiscal federalism is a system that coordinates the processes of centralization and decentralization.

The model of fiscal federalism is most characteristic of federal republics, therefore it is appropriate to use the term fiscal decentralization in unitary countries, which will fully comply with the theoretical provisions of fiscal federalism.

The theory of fiscal decentralization is based on the hypothesis of Ch. Thibaut, which is formulated as follows: In the conditions of a large number of territorial units and a high intensity of migration, fiscal decentralization contributes to the increase in Pareto efficiency, as it provides an opportunity to more fully identify and satisfy the preferences of the population regarding local public goods<sup>2</sup>.

Concerning this, one can fully agree with the famous political scientist F. Hayek and R. with Nozick, who insisted on the effectiveness of a small state. R. Nozick notes: A small state is a large state whose existence can be justified. Any state that exceeds the minimum is violating people's rights. The existence of a state that is greater than the minimum is justified because it is necessary for fair distribution<sup>3</sup>. Later R. Nozick confirms that there is no such thing as a fair centralized distribution. This position was also supported by R. Musgrave<sup>4</sup>, V. Otus<sup>5</sup> and Ch. Tibu<sup>6</sup>.

The concept of fiscal decentralization is based on the principle of fairness. Evaluating the effectiveness of delegated fiscal powers at lower levels of state administration means determining the optimal level of these processes while maintaining horizontal and vertical justice. The essence of horizontal fairness is in the equal taxation of people with the same tax potential. In different areas (communities), due to natural, economic, social conditions, regardless of different taxation bases, the tax rates within the country should be the same. Territorial and local government bodies, having a relatively small tax base, should not compensate for insufficient budget revenues by raising tax rates, as this may lead to the transfer of the community's population under the jurisdiction of another community.

According to Ch. Tibu's analysis, if broad decentralization increases the amount of fiscal powers, the increase in tax rates in any area will lead to population migration. Due to this, a strong argument in favour of fiscal decentralization is that the competition between communities increases, the efficiency of local self-government bodies also increases, because local government bodies are better informed about the needs of their population than the central authorities. Fiscal decentralization policy is based on the realization of

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<sup>2</sup> Oates W.E., An Essay on Fiscal Federalism // Journal of Economic Literature, vol. 37, 1999, p. 1121.

<sup>3</sup> <http://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do>

<sup>4</sup> Musgrave R.A., Musgrave P.B., Public Finance in Theory and Practice. Fifth Edition. Singapore: McGraw-Hill Book. Co, 1989, pp. 87-107.

<sup>5</sup> Oates W.E., Fiscal Federalism. New York: Harcourt Brace Jovanovich, 1972, 256 p.

<sup>6</sup> Tiebout C., Pure Theory of Local Expenditures // The Journal of Political Economy, vol. 64, N 5, 1956, pp. 416-424.

the principle of vertical fairness. Although this principle is accepted by almost everyone, it is still quite controversial and uncertain. The essence of vertical fairness is that people with higher tax potential should pay more taxes than those with lower tax potential.

Thus, it can be concluded from the literature review that fiscal decentralization, in order to ensure the budgetary capacity of local self-government bodies, is aimed at transitioning from a centralized model of state financing to a decentralization model, forming an effective system of territorial government.

**Research methodology.** The methodological basis of the research is the methods, principles and categories widely used in domestic and international practice in the study of the subject matter of the research, namely the level of fiscal decentralization of local self-government bodies.

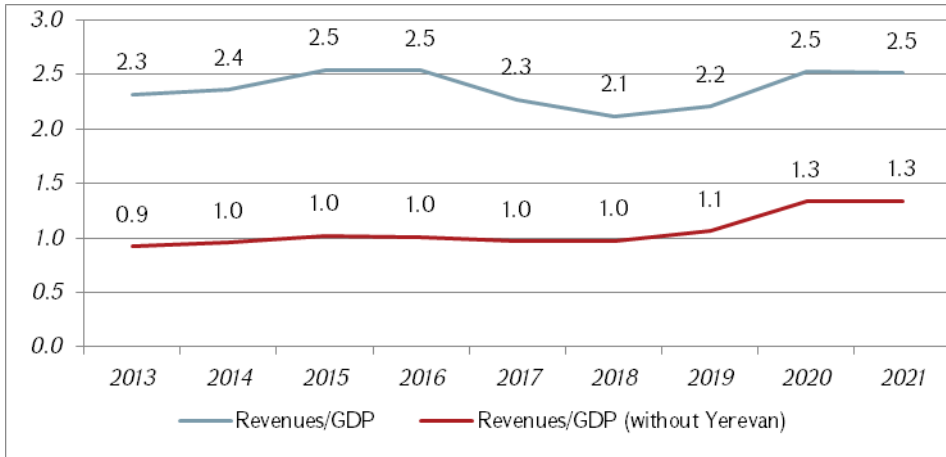
The assessment and analysis of the level of fiscal decentralization of the RA local self-government bodies was carried by calculating the levels of the ratio of municipal budget revenues (expenditures) and state (consolidated) budget revenues (expenditures), vertical fiscal index levels. Moreover, taking into account the large specific weight of the city of Yerevan in the incomes of the budgets of the RA communities, the mentioned indicators were also calculated without the data concerning Yerevan.

In order to diagnose the budgetary stability of the RA local self-government bodies, the budgetary (ratio of tax and non-tax revenues and the total revenues of the community budget), tax stability (ratio of tax revenues and the total revenues of the community budget) and financial independence (ratio of tax and non-tax revenues and grants) indicators were calculated.

Taking into account the purpose of the article, the methods of descriptive statistics, quantitative and qualitative evaluation, systematic analysis of statistical data were used as well. In addition, within the framework of the research, the indicators characterizing the development trends of the level of fiscal decentralization in individual countries and regions were considered as targets, so the methods of comparative analysis were also used.

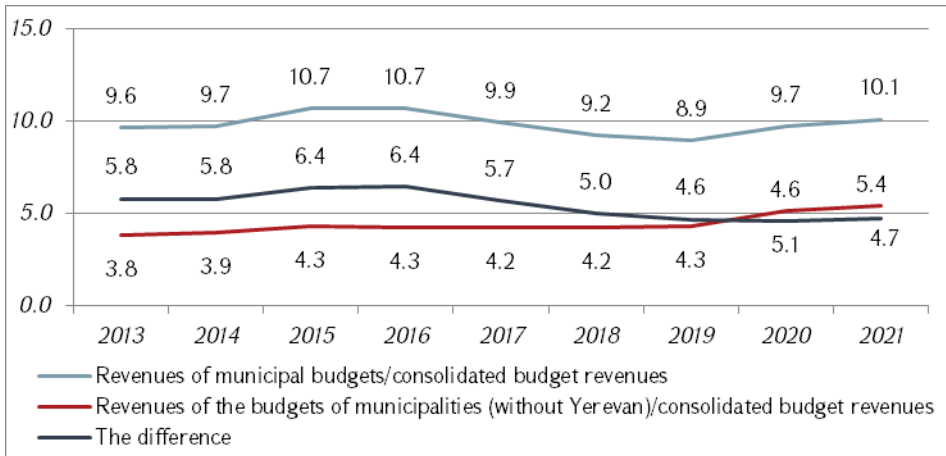
The official data of the RA Statistical Committee, the Ministry of Finance and Territorial Administration and Development, as well as the publications of the state statistics bodies and ministries of finance of other countries served as the information basis for the calculations and analyses carried out in the given research.

**Analysis.** During the period of 2013-2021, the ratio of revenues of municipalities' budgets to GDP, characterizing the degree of fiscal decentralization of the RA, varied between 2.1-2.5%, and without the city of Yerevan, in the range of 0.9-1.3%, and the highest result was recorded in 2015, making 2.54%, and without the city of Yerevan in 2021, making 1.3%.



**Chart 1. The trend in the ratio of municipal budget revenues/GDP, 2013-2021 (%)<sup>7</sup>**

At the level of the mentioned indicator, the RA is several times inferior to European countries, with the exception of Ireland (in 2017-2021, it fluctuated in the range of 2.1-2.4%), Cyprus (in 2017-2021, it fluctuated in the range of 1.5-2.4%) and Malta (in 2017-2021 ranged from 0.4 to 0.5%)<sup>8</sup>.



**Chart 2. The share of municipal budget revenues in consolidated budget revenues, 2013-2021 (%)<sup>9</sup>**

The level of municipal budget revenues/GDP ratio in 2021 without the city of Yerevan increased by 0.4% compared to 2013, which was due to the progressive

<sup>7</sup> Compiled on the basis of information from the Statistical Committee of Armenia, <https://statbank.armstat.am/pxweb/hy/ArmStatBank/?rxid=9ba7b0d1-2ff8-40fa-a309-fae01ea885bb> and Ministry of Territorial Administration and Infrastructure of RA, <http://old.mtad.am/hy/gerakaxndirner/>

<sup>8</sup> Data based on authors' calculations. Source: OECD Fiscal Decentralisation Database, <https://www.oecd.org/tax/federalism/fiscal-decentralisation-database/>

<sup>9</sup> Compiled on the basis of information from the Statistical Committee of Armenia, <https://statbank.armstat.am/pxweb/hy/ArmStatBank/?rxid=9ba7b0d1-2ff8-40fa-a309-fae01ea885bb> and Ministry of Territorial Administration and Infrastructure of RA, <http://old.mtad.am/hy/gerakaxndirner/>

growth rate of municipal budget revenues (without the city of Yerevan), in particular, revenues increased by 10.5% annually on average and the GDP - by 5.5%<sup>10</sup>.

During the studied period, the share of municipal budget revenues in consolidated budget revenues ranged from 8.9 to 10.7%. The highest result was recorded in 2015 and 2016 (10.7%), then decreased to 2021 making 10.1%.

For comparison, let's note that, with this indicator, the RA is inferior to almost all the countries of the European Union, in particular, the countries with the highest degree of decentralization (Denmark: 65% in 2020, Sweden: 51.9%) by 6.7 and 5.3 times. The results recorded in the RA are higher only than in Cyprus (3.7-6.1%) and Malta (1.3-1.5%), and almost coincide with the levels of the indicator in Ireland and Greece<sup>11</sup>.

In the incomes of the budgets of the RA communities, despite the decreasing trend of recent years, the share of Yerevan is still very high. In 2013 60% and in 2021 it was around 47%. As shown by the data in Annexes 3 and 4, in 2017 and since then, the directions of revenue development of the budgets of the city of Yerevan and the rest of the municipalities have changed, moreover, the revenues of the budgets of the rest of the municipalities have started to record double-digit growth rates, which is mainly due to the increase in official grants<sup>12</sup>.

The level of the ratio of the incomes of the municipal budgets of Yerevan and the incomes of the consolidated budget varied between 4.6-6.4% in the observed period. The highest result was recorded in 2015 and 2016, making 6.4%.

It is clear from Chart 2 that the level of the ratio of the incomes of the municipal budgets of the municipalities of Yerevan and the consolidated budget incomes has been steadily increasing, making 5.4% in 2021, as a result of which the difference between the levels including the city of Yerevan and without the index of Yerevan decreased from 5.8% to 4.7% in 2021.

In the observed period, the increase in the share of municipal budgets (without Yerevan) in the revenue of the consolidated budget was mainly due to the high rates of growth of property taxes and official grants from vehicles, in particular, property taxes from vehicles increased by 15.9% annually on average, which is due to the increase in the import of cars, and the average annual growth rate of official grants was 110.8%<sup>13</sup>, which was due to the new law on financial equalization<sup>14</sup> and according to the new multi-factor procedure for providing subsidies to communities from the state budget of the Republic of Armenia established by the Government of the Republic of Armenia on January 31, 2018.

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<sup>10</sup> Data based on authors' calculations. Source: Municipal budget reports of RA, <https://infosys.am/Pages/DocFlow/Default.aspx?nt=2&dt=Sites&tv=-2> and Ministry of Finance reports of RA, <https://minfin.am/hy/page/hashvetvutyunner/>

<sup>11</sup> The analysis based on authors' calculations. Source: OECD Fiscal Decentralisation Database, <https://www.oecd.org/tax/federalism/fiscal-decentralisation-database/>

<sup>12</sup> Data based on authors' calculations. Source: Municipal budget reports of RA, <https://infosys.am/Pages/DocFlow/Default.aspx?nt=2&dt=Sites&tv=-2> and Ministry of Finance reports of RA, <https://minfin.am/hy/page/hashvetvutyunner/>

<sup>13</sup> See same place.

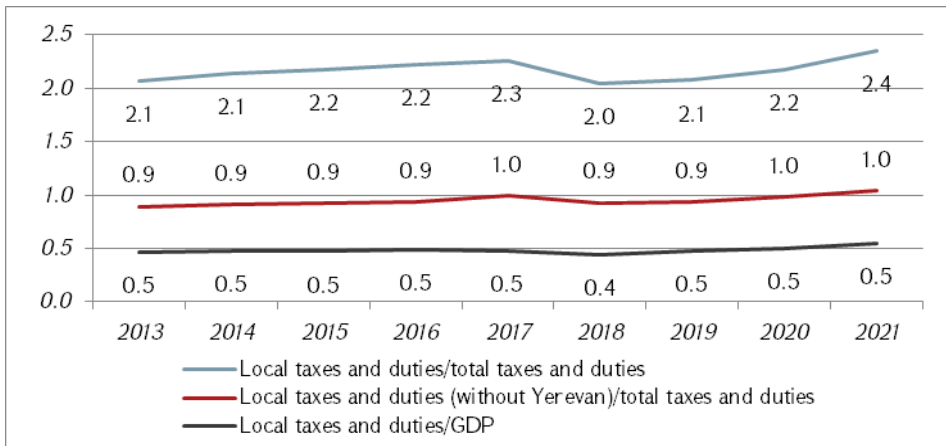
<sup>14</sup> RA Act "On Financial Equalization", Yerevan, 2015.

In international practice, the degree of financial tax decentralization is also measured by the share of taxes in the budgets of municipalities in consolidated budgets.

From 18% to 22% of the revenues of the budgets of the RA communities were made up of taxes and duties in the observed period<sup>15</sup>, therefore the degree of fiscal decentralization also depends on the types of tax revenues of the budgets of the communities and the taxation potential.

Based on Articles 6 and 7 of the RA Law "On the Tax Code"<sup>16</sup> according to the RA Acts "On the Budgetary System of the Republic of Armenia"<sup>17</sup> and "On Local Self-Government"<sup>18</sup>, three local taxes have been defined and fixed for the formation of municipal budget revenues (land tax for land located in the administrative territory of the municipality, property tax for property located in the administrative territory of the municipality, and hotel tax), as well as deductions from the three state taxes (deductions from income tax, profit tax and environmental fees, the percentages of which are determined by the law on the state budget for each year) and state and local duties.

During the period from 2013 to 2021, the share of local tax revenues in all tax revenues of the consolidated budget varied between 1.8-2.1%<sup>19</sup>, and the ratio of local taxes and duties/total taxes and duties was 2.0-2.4 (0.9-1.0% without Yerevan) (see Chart 3).



**Chart 3. Trends in the share of local taxes and duties in total taxes and duties and GDP, 2013-2021 (%)<sup>20</sup>**

<sup>15</sup> Data based on authors' calculations. Source: Municipal budget reports of RA, <https://infosys.am/Pages/DocFlow/Default.aspx?nt=2&dt=Sites&tv=-2> and Ministry of Finance reports of RA, <https://minfin.am/hy/page/hashvetvutyunner/>

<sup>16</sup> RA Act "On the RA Tax Code", art. 6 and 7, Yerevan, 2016.

<sup>17</sup> Act of the Republic of Armenia "On the Budgetary System of the Republic of Armenia", Art. 17 and 28, Yerevan, 1997.

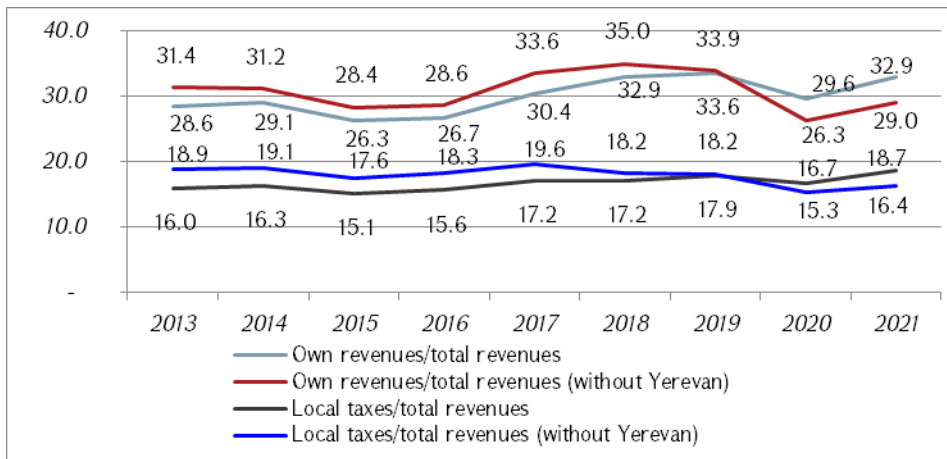
<sup>18</sup> RA Act "On Local Self-Government", Art. 86, Yerevan, 2002.

<sup>19</sup> See: "Finance Statistics of Armenia 2021", Statistical Collection, JVC, Yerevan, 2021, pp. 10-13.

<sup>20</sup> Compiled on the basis of information from the Statistical Committee of Armenia, <https://statbank.armstat.am/pxweb/hy/ArmStatBank/?rxid=9ba7b0d1-2ff8-40fa-a309-fae01ea885bb> and Ministry of Territorial Administration and Infrastructure of RA, <http://old.mtad.am/hy/gerakaxndirner/>

With this indicator of fiscal decentralization, the RA also lags behind almost all the countries of the European Union, in particular, Denmark and Sweden, by more than 10 times. The results recorded in the RA are higher only than those in the Czech Republic (1-1.3%), Estonia (0.8-1.2%) and Lithuania (1.1-1.3%), almost identical to the local taxes and duties/total taxes and duties ratio of Ireland, Slovakia and Greece<sup>21</sup>.

The degree of fiscal decentralization and the degree of independence of municipal budgets is also determined by the share of own income and local taxes in all revenues of municipal budgets.



**Chart 4. The trend of the ratio of own revenues and local taxes of municipal budgets to total revenues in 2013-2021 (%)**

The data in Chart 4 show that in the period of 2013-2021, the share of own revenues in the total revenues of the RA municipalities' budgets increased by 4.3%, however, it is still quite low, around 33%, and the share of local taxes has also increased by 2.7%. The increase in the share of local taxes, especially after 2018, was due to property taxes from vehicles, as well as property taxes from real estate in 2021. The latter increased almost twice compared to 2020, and it was due to the change in the real estate tax base in Yerevan. It is noteworthy that without the city of Yerevan, in spite of the fact that local taxes in absolute terms (except for land tax, which was due to underperformance) increased, the mentioned indicators (own revenues/total revenues and local taxes/total revenues) decreased by around 2.5% making 29.0% and 16.4% in 2021, accordingly, which should be considered as an evidence of the opposite process of fiscal decentralization - the deepening of centralization. This is also proved by the significant decrease in the share of local taxes in the composition of general revenues and own revenues, despite the absolute growth with fluctuations. Thus, the share of local taxes in the total revenues of the budgets of the RA communities decreased by 0.8% during the considered period, and by 4% in their own revenues, in 2021 it was 2.5% and 7.5%, accordingly. Without the city

<sup>21</sup> The analysis based on authors' calculations. Source: OECD Fiscal Decentralisation Database, <https://www.oecd.org/tax/federalism/fiscal-decentralisation-database/>



of Yerevan, the mentioned indicators showed an almost identical behaviour of development, making 1.0% and 3.6% accordingly in 2021<sup>22</sup>.

Taking into account the socioeconomic and demographic situations of the communities, as well as the potential of local taxes and the types of local fees, the possibilities of increasing the own revenues of the budgets of the communities are quite limited.

In the studied period, 26-37% of public expenses were covered by the own revenues of the budgets of the RA communities, and 28-37% without the city Yerevan, and the level of the indicator decreased from 2018 to 29.3% in 2021. It should be noted that the local taxes and duties /public expenditure ratio of the municipal budgets without the city of Yerevan varied between 18-22.

For comparison, let's note that in terms of the ratio of local taxes/public expenditures, the RA exceeds a number of unitary European countries: the Czech Republic, Estonia, Lithuania, Latvia, Holland and Slovakia<sup>23</sup>. However, this does not mean that the level of fiscal decentralization in the RA is higher than that in these countries, because non-tax revenues have a large share in their own revenues, as a result of which the levels of the revenue/GDP ratio are even higher<sup>24</sup>.

The small share of own revenues in the public expenditures of the budgets of the RA communities has led to vertical fiscal disparities. This means that the dependence of communities on funds allocated from the state budget is significant. To eliminate these disparities, various mechanisms of transfers (official grants) and loans are used as a rule.

The transfer of financial resources from one level of government to another is carried out in two directions: through deductions from state taxes (in the case of the Republic of Armenia from income tax and profit tax, which is still not applied) and grants. Moreover, there may be different mechanisms of deductions from state taxes.

Thus, in spite of the fact that in the considered period, the levels of indicators characterizing the degree of financial decentralization in the RA have recorded growth trends, the level of financial independence of local self-government bodies is quite low.

Fiscal decentralization also implies the distribution of tax revenue powers among different governing bodies. Therefore, the degree of fiscal decentralization is also determined by the tax powers reserved to the local government.

The powers of the taxation base, privileges and rates of local taxes fixed in the budgets of the RA communities are defined by the RA Acts "On the Tax Code of the Republic of Armenia", "On the Budgetary System of the Republic of Armenia" and "On Local Self-Government" by the National Assembly of the

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<sup>22</sup> Data based on authors' calculations. Source: Municipal budget reports of RA <https://infosys.am/Pages/DocFlow/Default.aspx?nt=2&dt=Sites&tv=-2> and Ministry of Finance reports of RA <https://minfin.am/hy/page/hashvetvutyunner/>

<sup>23</sup> The analysis based on authors' calculations. Source: OECD Fiscal Decentralisation Database <https://www.oecd.org/tax/federalism/fiscal-decentralisation-database/>

<sup>24</sup> See same place.

Republic of Armenia, and the percentages of deductible taxes and environmental fees are defined according to the law on the state budget of each year. Since the adoption of the RA Act "On Local Self-Government" in 2002, no deductions have been made to communities from income tax and profit tax.

The types of local duties and fees, which are the sources of income formation of the budgets of the RA communities, and the minimum and maximum limits of their rates are defined by the RA Law "On Local Duties and Fees", however the local government is entitled to define new types of local fees that are not included in the types of local fees of this law and their rates, as well as define the types of local duties and fees and their rates within the framework of the types and rates of local duties and fees.

**Conclusions.** In order to form and develop a system of local self-government in accordance with the principles of the European Charter of Local Self-Government, it is of great importance to increase the level of independence and financial independence of communities. For this reason, communities must be provided with sufficient property and budget funds, with the possession, use and management of which the local governments can provide the population with affordable and qualified services of public administration in the fields defined by law.

Summarizing the analysis, we can state that due to the sources of tax revenue formation of the RA communities' budgets and their tax potential, the degrees of tax revenue autonomy (the share of local taxes in local budget revenues (local taxes/total taxes and tax revenues of local budgets/GDP)) are quite low and the level of fiscal decentralization according to the scale for assessing the degree of tax autonomy used in international practice is characterized as having a narrow tax autonomy.

It should be noted that the process of decentralization is not being carried out in the RA, or is being carried out without bipolar proportions. In particular, the powers assigned to local government of communities by law can be considered as an action characteristic of administrative decentralization, but the international experience and history of decentralization law have not recorded cases when administrative decentralization is accompanied without fiscal decentralization. In this regard, the creation and consistent development of the legal framework for fiscal decentralization is extremely important.

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18. <https://www.oecd.org/tax/federalism/fiscal-decentralisation-database/> OECD (2021), Revenue Statistics 2021, OECD Publishing, Paris, <https://doi.org/10.1787/6e87f932-en>
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**«Հ տեղական ​​​​ինքնակառավարման համակարգի ֆիսկալ ապակենտրոնացման գնահատումը»** – Չնայած լայն տարածվածությանը և մանրակրկիտ վերլուծությանը՝ ֆիսկալ ապակենտրոնացումը հաճախ տարբեր կերպ է ընկալվում: Ինչպես ապակենտրոնացման մյուս տեսակները, այնպես էլ ֆիսկալ ապակենտրոնացումը նշանակում է լիազորությունների և պատասխանատվությունների փոխանցում կենտրոնական կառավարման մակարդակից ինքնավարության որոշակի աստիճան ունեցող տեղական ​​​​ինքնակառավարման մարմիններին:

Ֆիսկալ ապակենտրոնացման արդյունավետությունը առաջին հերթին որոշվում է կառավարման տարբեր մակարդակների բյուջեներին եկամուտների ամրագրման նպատակով օգտագործվող մոտեցումներով, ինչպես նաև միջբյուջետային հարաբերությունների կազմակերպմամբ:

Ակնհայտ է, որ տեղական ​​​​ինքնակառավարման մարմիններին վերապահված ծախսային լիազորությունների իրականացման համար կարևոր նշանակություն ունի ամրագրված եկամուտների (ամենից առաջ՝ հարկային եկամուտներ) համապատասխանությունը բյուջեի ծախսային մասին:

Հոդվածում հայրենական և միջազգային մասնագիտական ​​​​գրականության մեջ կիրառվող ցուցանիշների հաշվարկման միջոցով կատարվել են «Հ տեղական ​​​​ինքնակառավարման մարմինների հարկային ինքնավարության աստիճանի և ֆիսկալ ապակենտրոնացման մակարդակի գնահատում և վերլուծություն» համեմատելով եվրոպական երկրների հետ:

**Հիմնաբառեր.** *ապակենտրոնացում, ֆիսկալ ֆեդերալիզմ, ֆիսկալ ապակենտրոնացում, հարկային ինքնավարություն, տեղական ​​​​հարկեր, սեփական եկամուտներ*

JEL: R11, H77  
DOI: 10.52174/1829-0280\_2022.6-9

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***Оценка фискальной децентрализации системы местного самоуправления РА.***

– Несмотря на широкое распространение и доскональный анализ, фискальная децентрализация часто трактуется по-разному. Как и другие виды децентрализации, фискальная децентрализация означает передачу полномочий и ответственности от уровня центральной власти к уровню местного самоуправления, имеющему некоторую самостоятельность.

Эффективность фискальной децентрализации в первую очередь определяется методами начисления доходов бюджетам разных уровней управления, а также организацией межбюджетных отношений.

Очевидно, что для осуществления делегированных органам местного самоуправления расходных полномочий важное значение имеет соответствие предписанных доходов (в первую очередь налоговых доходов) бюджетным расходам.

В статье с помощью расчетов показателей, используемых в отечественной и зарубежной литературе по специальности, проведена оценка и анализ уровня налоговой автономности и фискальной децентрализации органов местного самоуправления РА, проведены параллели с европейскими странами.

**Ключевые слова:** *децентрализация, фискальный федерализм, фискальная децентрализация, налоговая автономность, местные налоги, собственные доходы*

JEL: R11, H77

DOI: 10.52174/1829-0280\_2022.6-9