their verbal possibilities, gradually emerged" (p. 176). Thereafter, slogans, directives and resolutions become the prevalent means of communication. Censorship, discussed under "Notations," is exemplified by the growing control over cultural affairs, including the All-Union Congress of Soviet Architects. The word: "Efficacious" seems misleading if one looks at the Russian language publication of Paperny's book (Kul'tura "Dva" [Ann Arbor, MI: Ardis Publishers, 1985]) where the original word is Tselessoobraznoe. A better translation could be: purposeful, practical, or methodical. Furthermore, it is arguable that life-building (zhiznesroenie) is "almost identical with production art" or a "form of artistic assimilation of a machine civilization" (p. 209). Similar problems arise from the translation of the last subtitle, "Delo-chudo" as Business-Miracle. Still, the English translation makes this book readable and enjoyable.

While readers may question or disagree with Paperny, every idea is amply supported by examples from Russian history, Christian or pagan traditions. A variety of cultural manifestations - literature, painting, theater and film - are all included to substantiate Paperny's thesis that Culture One and Culture Two have been an integral part of the Russian experience for centuries. He calls the changes in the Soviet Union during the 1960s a "rebirth of Culture One" and sees the late 1970s as a return to Culture Two. Above all, he denies influences from abroad and carefully selects quotations to prove the "absolutely incompatible cultural phenomena" in Western Europe and Russia (p. 256). "The idea . . . that Soviet architecture of the 1920s . . . was borrowed from the West fully belongs to Culture Two. In fact, the architecture of the 1920s was oriented toward 'international architecture quality,' but was, nevertheless, not architecture in the Western sense of the word. . . . Metaphorically speaking, the architecture of the 1920s was the set for an amateur production played out in a horizontal plane for the West under the name of 'we can do it too'" (pp. 57-58). Of course, Paperny's view is also tinted by his own background. Yet, his unique perspective makes his book a most revealing and fascinating read.

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Since the collapse of the Soviet Union and the emergence of the Russian Federation as an independent state, the issue of center-local relationships has assumed major importance. This importance rests in part upon the fact that such issues, especially regional differences, were almost impossible to investigate with any precision during the Soviet era. However, given what we now know about the dramatic regional differences in contemporary Russia, center-local financial (and other) relationships are critical for understanding economic development in the (89) regions of the Russian Federation during transition. Perhaps most important, these relationships have been, during transition, subject to continual change, making it difficult to follow the chang-
ing regulations, let alone to establish meaningful data that could be used to analyze the local economies of the Russian Federation.

The book under review is an important contribution to our understanding of center-local fiscal issues during the transition era in Russia. The setting for this work is a shift in the focus of center-local budgetary relationships with the completion of territorial agencies of the Federal Treasury system in 88 regions as of the beginning of 1998. Putting this system in place is allowing analysts to depart from what they argue is the simplistic view of regions as "donors" or "recipients" and to replace this model with a substantially complete set of accounts including, for example, inter-regional flows, underground flows and the like. This would allow the development of a virtually complete set of regional product accounts consistent with the national accounts, such that a much broader set of questions regarding regional economic development can be addressed.

This book is well organized and the discussion presented with clarity. The authors begin with an overview of the Russian budgetary system and the manner in which the establishment of the Federal Treasury system in Russia has changed the possibilities for establishing more meaningful budgetary flows. Next, they provide a preliminary re-calculation of the financial flows to argue that the traditional assessment of regions is incomplete; they then turn to an analysis of the tax potential of the regions arguing that the differences among regions are very large. In chapter 4, the authors turn to the issue of budget transfers from the center to the regions, examining important changes in the formulation of budgetary amounts, resulting from the introduction of important budget legislation in 1998 and 1999 (a useful source to track these changes is http://www.budgetrf.ru).

In chapter 5, the authors examine the issue of direct budgetary expenditure in the regions, and the extent to which these expenditures can be analyzed within a regional development perspective. The authors argue that while the data are generally available, the perspective is lacking. In chapter 6, the authors examine the federal budget as a source of investment in the regions. A familiar theme emerges, namely that these investments tend to be concentrated in a few regions (especially Moscow) with little relation to any regional development strategy. Chapter 7 is devoted to extra budgetary funds and the impact of these funds on the regional economies. The authors conclude that these funds differ in major degrees among the regions, but that there has been very little analysis of these differences and their impact on regional development.

Finally in chapter 8, the authors move towards the estimation of an "expanded" regional budget that is adding both extra budgetary items and federal expenditures connected with a particular region. This concept changes the structure of "donor" and "recipient" regions as argued in the early chapters of this work.

The authors present three main conclusions from their work. First, the authors argue that based upon this analysis, there are more regions that have a "... relatively favorable financial situation..." than previously argued, judged in terms of a region being a net contributor to the federal budget. Second, the authors argue that Russia's budgetary system and public finances must be considered to be unmanageable as long as there are significant regional money and resource flows external to the budget process. The authors emphasize the importance of these flows for understanding re-