

# APPLICATION OF FISCAL FEDERALISM THEORY TO THE CONSTITUTIONAL ORGANISATION OF CZECHOSLOVAKIA AFTER ESTABLISHMENT OF FEDERATION AT DIFFERENT STAGES OF HISTORICAL CONTEXT

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## ABSTRACT

*Fiscal federalism is a relatively new concept in the fiscal and budget theory and policy. It has attracted more attention mainly in recent decades. Fiscal federalism concerns mainly with issues and problems around the division of powers and competencies at different levels of the budget system in providing public goods, particularly with financial aspects of this process as individual levels of public government share in public administration and fund public consumption from their budgets. The analysis and solution of this issue has been termed as 'fiscal federalism'.*

*Fiscal federalism always involves multiple levels and concerns the division of powers and responsibilities between various levels of the budget system. It examines financial relations that exist between various budgets in the budget system. Fiscal federalism can be understood as a multilevel arrangement of state budget system and position of individual levels in the budget system (particularly local budgets) in providing and funding public goods or public sector.*

**Keywords:** fiscal federalism, state budget, federal budget, local budgets, republic budgets of the republics

**JEL codes:** E62, E63, E64

## Introduction

Fiscal federalism is a relatively new concept in the fiscal and budget theory and policy. It has attracted more attention mainly in recent decades. Fiscal federalism concerns mainly with issues and problems around the division of powers and competencies at different levels of the budget system in providing public goods, particularly with financial aspects of this process as individual levels of public government share in public administration and fund public consumption from their budgets. The analysis and solution of this issue has been termed as 'fiscal federalism'.

## Fiscal federalism in the years 1968 to 1970

Fiscal federalism always involves multiple levels and concerns the division of powers and responsibilities between various levels of the budget system. It examines financial relations that exist between various budgets in the budget system. Fiscal federalism can be understood as a multilevel arrangement of state budget system and position of individual levels in the budget system (particularly local budgets) in providing and funding public goods or public sector.

In view of the above definition of fiscal federalism, even though our republic is a unitary rather than federal State, we have a multilevel budget system. As a result, knowledge gained from the theory and practice of fiscal federalism can be applied to a unitary State but for federal budget. That is why we call the fiscal federalism as applied to conditions of our unitary State 'fiscal decentralism'.

The period of fiscal federalism, a rather short period in the history of the Slovak and Czech Republics but one rich in events, started in 1968 when the new Constitution was adopted that constituted Czechoslovakia as a federal state incorporating the socialist Czech Republic and socialist Slovak Republic. This period, which lasted for about twenty years, abounds in fiscal change that has in almost all cases been strong and structural. Two extreme situations could be observed in this period: a strong decentralisation on the one hand and a marked centralisation on the other.<sup>1</sup>

From the very beginnings of the federation, it was clear that a single state budget compiled in a unitary state would have to give way to three budgets, namely federal budget and state budgets of both national republics. As a result, the Constitutional Act no. 143/1968 awarded to the federation and to both republics a right to own budgets approved by their individual lawmakers.

This, however, gave rise to a new question as to what roles and positions individual budgets should have in the system of federal state finance. This question was closely related to setting and developing competencies and powers of federal and republic bodies. A rule applied that the financial management of the Czech and Slovak Federative Republic was governed by the federal state budget and the financial management of each republic was governed by the state budget of the relevant republic. Financial links to local budgets were included in state budget of each republic.

In line with this definition, the budget system of the Czechoslovak federation was made up of the following:<sup>2</sup>

- state budget of the Czechoslovak federation;
- state budgets of two republics;

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<sup>1</sup> Kočárník, I. 1991. K vývoji fiskálního federalismu v ČSFR. In *Finance a úvěr*. [online]. 1991, vol. 41, no. 7 [cit. 2012-01-21]. Available on the Internet:: <[http://journal.fsv.cuni.cz/storage/2558\\_199107ik.pdf](http://journal.fsv.cuni.cz/storage/2558_199107ik.pdf)>. ISSN 0015-1920.

<sup>2</sup> Kočárník, I. 1991. K vývoji fiskálního federalismu v ČSFR. In *Finance a úvěr*. [online]. 1991, vol. 41, no. 7 [cit. 2012-01-21]. Available on the Internet:: <[http://journal.fsv.cuni.cz/storage/2558\\_199107ik.pdf](http://journal.fsv.cuni.cz/storage/2558_199107ik.pdf)>. ISSN 0015-1920.

- system of local budgets of regions, districts, towns and municipalities;
- off-budget funds.

As the federation was being established, the following three concepts emerged to describe the place and position of individual state budgets in the budget system:

- the first concept suggested that all revenue should go into republic budgets, depending on territory of their generation. Finance would then flow from republic budgets to federal budget to cover the needs at federal level – this means that the federation's state budget should not have its own revenue under this concept.
- the second concept was directly opposed to the first – it suggested that all revenues be collected in the federal budget, as a prime example of integration, assuming that individual republic budgets will be subsidised from the federal budget using a precisely defined distribution key;
- the third concept was a compromise between these two – it suggested that budget at each level (i.e. federal budget and individual republic budgets) should have its own revenue.

After the federation was established, the first of the three above models was used. The federalism concept that was adopted was based on broad powers that republic bodies would have in economic policy and on critical role that republic budgets would play in financing of public goods. The share of expenditure for federal budget funding in overall republic budget expenditure was very low: only defence and federal ministries expenditure were funded from the federal budget. Revenue base was set annually as a certain portion of republic budgets tax revenue from turnover taxes, corporate profit taxes and individual wage taxes.

**Table 1** Budget System Structure in 1969 – 1970

	1969		1970	
	(in Kčs bn)	(in %)	(in Kčs bn)	(in %)
<b>Total budget system expenditure</b>	<b>176.9</b>	<b>100.0</b>	<b>194.3</b>	<b>100.0</b>
Federal budget	27.6	15.6	28.8	14.8
State budget of the Czech Republic	61.2	34.6	67.9	35.0
State budget of the Slovak Republic	31.6	17.9	36.5	18.8
Budgets of National Committees	56.5	31.9	61.1	31.4
<b>Total budget system revenue</b>	<b>184.4</b>	<b>100.0</b>	<b>205.9</b>	<b>100.0</b>
Federal budget	43.9	23.9	48.9	23.8
State budget of the Czech Republic	84.9	46.0	96.3	46.8
State budget of the Slovak Republic	30.3	16.4	33.4	16.2
Budgets of National Committees	25.3	13.7	27.2	13.2

Source: Kočárník, I.: K vývoji fiskálního federalismu v ČSFR

The financial management executed under the first concept was changed rather rapidly when an amendment to the constitutional act in 1970 adopted a principle that Czechoslovakia has a unitary economy. The position of federal state budget was strengthened, which can be seen as a strong factor in integrating the unitary Czechoslovak economy.

### **Fiscal federalism in the period 1971-1988**

Changes to practical execution of fiscal federalism after 1971 had largely been due to return to a centrally planned economy. Centralisation of decision-making processes, in combination with the dominant role of the central plan, automatically brought with it a necessity to restore federal budget tasks and amounts.<sup>3</sup> The growing share of state budget expenditure in national income, as well as the scope of redistribution (seen as important economic policy tool in the centrally governed economy) have all been visible signs of these processes.

In this period, fiscal federalism rested on the following principles:<sup>4</sup>

- Budget system is made up of
  - federal budget;
  - two state budgets of the republics;
  - system of local budgets;
  - off-budget special-purpose funds;
- The thrust of public expenditure is formed by republic state budget expenditure and local budgets. Main expenditure include transfers and payments to individuals, as well as subsidies for the farmers;
- Critical part of revenues goes to the federal budget;
- The key criterion for distributing revenues and expenditures between individual budgets is the subordination of individual central or local authorities to federal government, republic governments or local authorities – this can be considered as criterion of administrative management of individual bodies by the relevant government;
- Lower-level budgets depended on subsidies flowing from higher-level budgets.

Starting from 1971, main revenues to the federal state budget were, under the Budgetary Rules Act, revenues from federal central authorities and from companies governed by such authorities. These were mainly revenues from income and turnover taxes collected from organisations managed by federal and republic authorities. Custom duties from companies managed by the federation (that operated in energy, fuel, metallurgy, transportation and engineering industries) and some other revenues also went to the federal budget.

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<sup>3</sup> Kočárník, I. 1991. K vývoji fiskálního federalismu v ČSFR. In *Finance a úvěr*. [online]. 1991, vol. 41, no. 7 [cit. 2012-01-21]. Available on the Internet: <[http://journal.fsv.cuni.cz/storage/2558\\_199107ik.pdf](http://journal.fsv.cuni.cz/storage/2558_199107ik.pdf)>. ISSN 0015-1920.

<sup>4</sup> *Ibidem*.

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This mix of federal budget revenues was chosen in view of the relative stability and dynamism of these revenues, and the idea behind was that the revenue from turnover taxes is closely related to price formation. State budget expenditure of the federation could be divided into two groups. In the first group was expenditure directly related to federal management of the economy, including expenditure for operation of federal authorities, for subsidies to federal companies, for defence of the State and for creating federal material reserves. The second group of expenditure included subsidies to republic state budgets that took either the form of general subsidies (for continued development of republics) or special-purpose subsidies (for specific investment projects of national interest). Special-purpose subsidies were customarily cleared at the end of budget year and, if not drawn, had to be refunded.

The budget of the Slovak Republic had approximately one-third share in total amount of republic state budgets. Main source of republic budget revenue were revenues of central republic authorities and companies in their competence, mainly levies and taxes from companies managed by them, as well as major part of fees and charges. These own revenues of the republics covered about one half of their expenditure; any difference was funded from subsidies flowing from the federal budget. Financial links to local budgets, including global and special-purpose subsidies, were part of republic budgets. Local authorities had their own revenue, including tax revenue from any businesses in their management and local fees and charges. However, even in this case their own revenue was not enough to cover all their expenditure and the balance had to be kept through subsidies from republic budgets or from budgets of higher-tier local authorities. Local budget expenditure went to services, local production, construction, transportation and social needs, including schools and education, health care and culture.

**Table 2** Budget System Structure in 1971 –1980

	1971		1980	
	(in Kčs bn)	(in %)	(in Kčs bn)	(in %)
<b>Total budget system expenditure</b>	<b>212.6</b>	<b>100.0</b>	<b>304.2</b>	<b>100.0</b>
Federal budget	48.5	22.82	60.9	20.01
State budget of the Czech Republic	63.0	29.62	88.6	29.14
State budget of the Slovak Republic	36.5	17.18	51.8	17.04
Budgets of National Committees	64.6	30.38	102.8	33.81
<b>Total budget system revenue</b>	<b>219.0</b>	<b>100.0</b>	<b>306.3</b>	<b>100.0</b>
Federal budget	116.4	53.12	160.5	52.41
State budget of the Czech Republic	53.5	24.44	69.3	22.63
State budget of the Slovak Republic	19.3	8.81	27.6	9.02
Budgets of National Committees	29.8	13.62	48.8	15.94

Source: Kočárník, I.: K vývoji fiskálního federalismu v ČSFR

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**Table 3** Budget System Structure in 1985 – 1989

	<b>1985</b>		<b>1989</b>	
	<b>(in Kčs bn)</b>	<b>(in %)</b>	<b>(in Kčs bn)</b>	<b>(in %)</b>
<b>Total budget system expenditure</b>	<b>358.0</b>	<b>100.0</b>	<b>414.9</b>	<b>100.0</b>
Federal budget	67.8	18.94	70.2	16.93
State budget of the Czech Republic	102.8	28.71	118.4	28.53
State budget of the Slovak Republic	62.8	17.54	74.5	17.95
Budgets of National Committees	124.6	34.81	151.8	36.59
<b>Total budget system revenue</b>	<b>359.7</b>	<b>100.0</b>	<b>415.4</b>	<b>100.0</b>
Federal budget	195.1	54.24	198.5	47.79
State budget of the Czech Republic	80.4	22.36	78.7	18.94
State budget of the Slovak Republic	32.0	8.89	37.6	9.06
Budgets of National Committees	52.2	14.51	100.6	24.22

Source: Kočárník, I.: K vývoji fiskálního federalismu v ČSFR

As a result of employing this budget system, budgets at individual levels were largely interdependent but primarily it was lower-level budgets that depended on higher-level budgets. Another reason for such dependency was the difference between levels of economic development in Slovakia and in the Czech Republic, as the lower economic level had to be addressed. This resulted in Slovakia being the focus of investment activity and related industrialisation for decades until the federation dissolved. Large-scale redistributions in state finance occurred, which can also be most likely attributed to strong dependency of the lower levels on the higher levels. Redistribution activity gradually slowed down, which was linked to the economic balancing of both territories.

**Table 4** Structure of Subsidies from Federal State Budget

	1971	1975	1980	1985	1986	1987	1988
<b>Share of subsidies from federal state budget in total revenue (in %)</b>							
<b>of Czech Republic state budget</b>	31.7	32.1	35.3	38.5	41.0	39.8	39.8
<b>of Slovak Republic state budget</b>	52.3	49.1	50.8	53.2	53.9	50.1	49.9
<b>Share of republic state budgets in total subsidies from federal state budget (in %)</b>							
<b>Slovak Republic state budget</b>	54.7	55.9	57.1	57.7	58.5	59.3	59.5
<b>Czech Republic state budget</b>	45.3	44.1	42.9	42.3	41.5	40.7	40.5
<b>Relation between Czech Republic state budget expenditure and Slovak Republic state budget expenditure</b>	2.00	1.95	1.91	1.88	1.84	1.83	1.82

Source: Kočárník, I.: K vývoji fiskálního federalismu v ČSFR

These developments were reflected also in budget system structure. This showed in shares that federal subsidies had in republic budget revenue, and in shares that individual budgets had in federal budget subsidies. It is clear from the above table that:

state budget expenditure per capita from 1971 was continually higher in the Slovak Republic than in the Czech Republic;

this development was allowed by a relatively greater share of federal subsidies in budget of the Slovak Republic than in the Czech Republic budget.

It became apparent from the second half of 1980s that the existing fiscal system must be changed. Discussions on how to reform the system were going on as early as from 1989 and main thinking concentrated on strengthening the financial base of local and republic budgets. Some changes took place, in particular changes to wage taxes, when revenue from these taxes and all contributions paid from wages were redirected to republic budgets.

After the Velvet Revolution it was obvious that the budget system must be adapted to the new economic conditions:<sup>5</sup>

economic transformation, i.e. transit from centrally planned economy to market economy;

<sup>5</sup> Kočárník, I. 1991. K vývoji fiskálního federalismu v ČSFR. In *Finance a úvěr*. [online]. 1991, vol. 41, no. 7 [cit. 2012-01-21]. Available on the Internet: <[http://journal.fsv.cuni.cz/storage/2558\\_199107ik.pdf](http://journal.fsv.cuni.cz/storage/2558_199107ik.pdf)>. ISSN 0015-1920.

changes to federal arrangement of the State.

At the end of 1989, a new system of fiscal federalism was progressively introduced with the following main principles:

origination of tax revenue for republic budgets and territorial principle of tax revenue;

federal budget revenue to be derived from revenues of the republics;

scope of tasks to be performed by the federation reduced to minimum and related minimised funding for these tasks;

individual budgets are independent and separate; any form of federal subsidies to republic budget should be prevented.

The budget compiled under the new rules in 1991 was balanced. Very importantly, it was compiled by applying the principle of budget independence – this was achieved by distributing turnover and profit tax revenue among the three state budgets using an agreed ratio. Still, issues in certain areas, such as planned tax system reform and territorial principle in tax collection, continued to persist. Also problematic was that certain public goods (such as social insurance and subsidies to farmers) were funded from republic budgets, which gave rise to a risk that two systems would originate within a single market.

## **Conclusion**

The model used during the twenty years when Czechoslovakia was organised as a federation was one where revenue was strongly centralised but expenditure was decentralised. This can be explained by the existence of a centrally planned economy. Such a system of economic organisation enabled fund allocations into less developed areas, which was the only advantage of such model. Downsides were many, though, and included high dependency of lower-level budgets on subsidies from higher-level budgets, poor budgetary restrictions for lower-level budgets, and a feeble interest in own tax revenue.

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