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# Foreign Models of Intergovernmental Fiscal Relationships Management

## SUMMARY

The features of approaches to the classification of various models in intergovernmental fiscal relations are identified. The main types are analysed according to their revenues. Co-operative federalism is defined. The characteristics of implementing intergovernmental fiscal relations in Germany, France, Sweden etc. are identified with focus on the analysis of internal state federalism.

**Journal of Economic Literature (JEL) codes:** E62, F5, H7

**Keywords:** intergovernmental fiscal relations, budgetary federalism, intergovernmental fiscal transfers, subventions, equalization grants

*Introduction.* The integration of Ukraine in the European Union and the continuous democratization of social relations require the transformation of approaches to the organization of public power. A milestone on this path includes a reform of the local governments and the territorial organization of administration, inter alia, through budget decentralization. Reformers think fiscal decentralization should significantly increase the capacity of geographical com-

munities and a number of key social and economic issues should be solved by communities provided appropriate financial resources. However, during the implementation of the reform of local governments certain shortcomings were revealed in the system of public administration, mainly in intergovernmental fiscal relations. The essence of the reforms included a reduction in the financial burden of the State Budget of Ukraine by tying the topping up of local budgets to certain conditions, but not all the territorial communities met the conditions. In this context, and particularly in continuing the decentralization of public administration, other countries' experiences need to be studied, especially regarding the state governance of intergovernmental fiscal relations in the EU, in order to improve Ukrainian legislation and ensure closing up to the EU standards.

*Academic studies of the problem.* Experiences in managing intergovernmental fiscal relations have been studied by Yu.M. Barsky, A.V. Belyaev, T.V. Grevtsova, V.V. Gryshyn, S.I. Gusyev, A.O. Desyatkov, S.I. Zavorotniy, Yu.M. Zinchuk, A.P. Kastelyan, O.S. Morozova, N.S. Pedchenko, N. I. Polynyuk and others.

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*Purpose of this paper.* The purpose of this paper is to determine the optimum directions in improving the efficiency of inter-governmental fiscal relations in Ukraine.

*Presentation of the material.* Intergovernmental fiscal relations exist in any country where there are two or more dependent budgets of two different public authorities. Traditionally, intergovernmental fiscal relations are formed between the central budget and the budgets of lower-level public administration bodies or geographical communities. The essence of such relationships is always manifest in relation to the budgetary equilibrium and to the prevention of budget disproportions. The financial content of intergovernmental fiscal relations is disclosed because public authorities with sufficient financial resources are obliged to prevent increase in financial gaps or the deterioration of solvency. The indicators of fiscal stability and equilibrium directly affect the macroeconomic position of the state, and require efficient and operational management mechanisms precisely through intergovernmental fiscal relations. But one should not forget about the existence of intergovernmental fiscal relations either, as in this case the parties are equal in legal status to the bodies of public authority. The budget is, in this case, considered as a financial basis for the performance of functions, and intergovernmental fiscal relations provide the means of optimizing resources and ensuring the achievement of goals set by the individual territories and by the state.

All this demonstrates the need for a continuous improvement in the management of intergovernmental fiscal relations, since their flexibility and reasonable consideration in allocating budgetary resources must be in line with the ever-changing social and economic needs of the society. As for Ukraine, the study of other countries experiences is important because the fundamental reform of the entire system of budget relations can be implemented and

corruption can be overcome through the implementation of various management mechanisms in the budget.

However, this will only be achieved through the implementation of highly efficient and progressive mechanisms, and researchers in this area advocate the need for the classification of models in budgetary relations, which also depends on the nature of intergovernmental fiscal relations.

T.V. Atamanyuk distinguishes three main models:

- The first one is based on the full separation of individual taxes between the various administrative levels of power and on the minimization of the central management of intergovernmental fiscal transfers;

- the second one is based on the distribution of basic taxes specified by law and allocated to the different administrative levels of government, along with the corresponding shares assigned to the levels of the budget;

- the third one is based on sharing the common tax base by different levels of power with upper limits set for intergovernmental fiscal transfers, subsidies and convergence subsidies (Atamaniuk, 2014). Research shows that the intensity of intergovernmental fiscal relations correlate with the dependence of the subject managed at each level of the administrative-territorial structure from the state and on its ability to independently solve the problems of territorial development.

Incidentally, this approach to the organization of budget relations is called “fiscal federalism” and in methodological research this category is defined as follows: “Secured by the legislative division of functional powers and responsibilities of structures at the different levels of power, with a parity of differentiation on this basis of income and expenditure between them on the basis of state social, economic and political expediency, social ethics, interregional, interethnic and social solidarity” (Fedosova, 2004:650). Budget federalism does not

mean the federal structure of budgets and their subordination in a way applicable to type of subordination of federation subjects in states with a federal system. Fiscal federalism demonstrates another important phenomenon – actual financial decentralization, coupled with a decentralization of responsibilities.

The extent of centralization is used as a criterion by L. Mirgorodskaya and O. Suntsova (Myrhorodska, 2008:16), while distinguishing between various models of intergovernmental fiscal relations: competitive ones – characterized by the considerable fiscal autonomy of regional and local authorities and weak links between different levels of government, which means that the central government does not interfere with the problems of financial equalization (experts point to the United States as the best example); a cooperative model characterized by close cooperation between the different levels of government in the process of overcoming fiscal imbalances (most often in the Scandinavian countries, Germany and Austria).

S.I. Gusev and Yu.G. Shevtsov also use the centralization criterion to distinguish the dualistic from the corporate model of managing intergovernmental fiscal relations:

– The dualistic model requires the existence of two budget levels: the federal and federal subject, and it is characterized by a weak vertical intergovernmental fiscal system of relations and a fairly independent power of federal subjects;

– The corporate model implies an active horizontal alignment policy; the extensive participation of regional authorities in the redistribution of the national income and the active use of external resources allocated for budget equalization (Gusev–Shevtsov, 2001:56–58).

In our opinion, the approach of S.I. Gusev and Yu.G. Shevtsov is more reasonable and methodologically more correct, since it demonstrates the existence of levels of gov-

ernance and responsibility centres in the decisions made.

In this regard, L. A. Kostyrko and N. Yu. Velenteychuk point out that the importance of a decentralized or corporate model lies in the fact that besides a high level of cooperation between the various public administration authorities, and democratic rights for citizens and their territorial associations can be ensured at a high level, which improves the efficiency of solving territorial problems and increases the budgetary rights of territorial communities (Kostyrko–Velenteichyk, 2016:29–30). Moreover, the latter provides an opportunity for the participation of territorial management bodies in solving the problems of the geographical communities and ensuring the needs of its social and economic development. In other words, the corporate model of managing intergovernmental fiscal transfers shows the capacity public authorities in the distribution of financial resources.

The decentralization of public administration and the extension of powers of local governments do not require effective budget policies or guarantee budget top-up. However, the decentralization of public administration shifts the emphasis on the allocation of financial resources to sub-state levels.

O. B. Kaun interestingly notes that instead of new budgeting and budget relations models, Ukraine needs new mechanisms for budget reallocation (Kaun, 2001:32–33). That is why this is important not to study the very practice of management, but modelling the way of its adaptation in Ukraine, given the already high enough level of decentralization of public administration.

Based on Yu.M. Barsky's research results, A.P. Kashteyan distinguishes two types of classification in intergovernmental fiscal relations: by raising income (German, US, Chinese, Canadian or classical); and by the nature of the decentralization of the public administration system (distribu-

tive or competing federalism) (Kashtelian, 2014:2). Their conditional separation from the first four models is shown in *Table 1*, but the most interesting practice is the second one.

Despite the name “Canadian (classical)”, this model is best illustrated in Austria, where the structure is federal, but the profitable part of the subjects of the federation, including those taking national needs into account, has a clear structure.

Expanding the essence of the distributive model of intergovernmental fiscal relations and the model of competing federalism, N. S. Pedchenko considers intergovernmental fiscal relations as an instrument in regulating “unequal” living conditions. In S. I. Zavorotnyi’s model, each region and municipality can have its own fiscal policy if it competes for business entities’ financial activities, and creates a favourable budget climate (Pedchenko–Zavorotnii, 2013:324). Such a semantic form – the distributive model – actually conveys the objective of intergovernmental fiscal relations, namely, the equalization of the financial capacity of budgets at different levels.

An interesting approach to the classification of models of intergovernmental fiscal relations is presented in the works of A. V. Belyaev and M. M. Turbin, who distinguish four of these models:

– A model of ideal federalism – which provides a clear separation of budgetary relations and the minimization of intergovernmental fiscal transfers (USA);

– A model of cooperative federalism – provides a mutual solution for the need and volume of intergovernmental fiscal transfers by public authorities at the national and local (regional, territorial) levels (Germany);

– A model of domestic federalism (obligatory model), which provides for the assignment of competences to the different levels of public authorities and for concentration of opportunities in regulating intergovernmental fiscal relations at higher levels of government (in fact horizontal intergovernmental fiscal relations are excluded, see Sweden);

– A model of domestic federalism is characterized by the simultaneous presence of both horizontal and vertical intergovernmental fiscal relations (France, Austria) (Beliaeva–Turbin, 2009:25–26).

In our opinion, this is the most theoretically and methodologically correct and harmonious classification in terms of public authorities’ involvement in intergovernmental fiscal relations and the genuine redistribution of budgetary burdens. In our opinion, practical experiences in organizing intergovernmental fiscal relations in

*Table 1: Characteristics of models in intergovernmental fiscal relations according to the method of revenue raising*

German	American	Chinese	Canadian (classical)
Redistribution of total revenues depending on the central government’s assessment of the needs of the regions	Intergovernmental fiscal relations arise only on condition of a partial or short-term dissolution of solvency	Intergovernmental fiscal relations are characterized by an uncertain volume, but with the responsibility of the regional authorities to transfer budget revenues to the state budget	Intergovernmental fiscal relations are characterized by a predetermined amount of compulsory transfer of local incomes to the state budget

Source: The author based on Atamaniuk, 2014; Waldhoff, 2015; Grevtsova–Garshyna, 2015; Gusev–Shevtsov, 2001; Zakrevska, 2017; Idrisov–Somoev, 2016; Palankai, 2015

other states are worth studying in the latter three types only, as ideal federalism is unfeasible in Ukraine under the current conditions, primarily because the administrative and budgetary reform has not been completed yet.

We agree with O. A. Muzyka-Stefanchuk (Muzyka-Stefanchuk, 2011:255–257) and N.I. Polynyuk (Polyniuk, 2016:260–273), who claim that any particular model of intergovernmental fiscal relations demonstrates the approach to institutionalizing the organizational principles of relations between the state and local governments. Depending on the direction of administrative influence (from top to bottom or on the same level of the institutional hierarchy), during the allocation of intergovernmental fiscal transfers, the pattern of budget relations is identified. It is important to understand that intergovernmental fiscal relations reflect the manner of enforcing the right to local government: in the conditions of civil society, in the principles of self-development and in the encouragement of regional development through administrative influence on local government bodies or at the expense of the policy of budgetary equalization through centralized state administrative influence.

Ukraine seeks to introduce a model that includes regional development more as a result of the activity of local governments. Budget centralization and budgetary equalization has predominated for a very long time, and this had an adverse impact on local governments and their implementation ability at a community level. Germany is also characterized by a low level of independence of provinces from the federal government in matters of fiscal policy. Taking into account the fact that there are only three common taxes between the federal level and the provincial budgets (VAT, personal income tax and legal entities), and the restriction on local governments' financial activity is directly enshrined in the constitution, one can fully agree with

the statement of O. Kuznetsova that such a high level of centralization of budget relations should be compensated in local governments' functional load by expanding their powers to attract additional sources of financing for their own needs (Kunetsova, 2006). In German federalism the budgeting balance is achieved at every level mainly through intergovernmental fiscal transfers, the surplus of the national gross income is redistributed among the subjects of the federation (Ferber–Baranova, 2009:222–224). In this context, the results of the budget reform are indicative: in Germany there are only three types of intergovernmental fiscal federal transfers: in sparsely populated federal states, the excessively high (as compared to the average national indicator) costs of maintaining public authorities are compensated; the “consequences of Germany's split” are also compensated mainly to the eastern federal states until 2020, inclusive (Desyatakova–Savinkova, 2014; German Bundestag, 2018) and compensation is also paid for the effects of structural unemployment in the eastern states.

According to T.V. Grevtsovo and O.K. Garshino, in Germany a balance has been achieved between intergovernmental fiscal relations by the elimination of territorial inequalities due to the reasonable splitting of tax revenues (Grevtsova–Garshyna, 2015:8–10). This is a form of redistribution of the national wealth, but the method of its redistribution is considerably deeper than direct federal intergovernmental fiscal transfers.

K. Waldhoff and O.S. Morozov conclude that German budget equalization combines elements of vertical and horizontal alignment. The horizontal one is aimed at mitigating the difference in the financial potential of federal subjects and approximates the indicators of individual states to the average state. The final alignment happens at the expense of the above mentioned federal transfers (Waldhoff, 2015:12–14; Morozova, 2014:102–104). A closer analysis of intergovernmental fiscal relations in Ger-

many reveals the following structure: the division of tax revenues between federal and state budgets in a manner predetermined and enshrined in legislation, aimed at ensuring the minimum financial stability for the subjects of the federation (German Bundestag, 2018); and the redistribution of VAT revenues between the budgets of the various subjects of the federation;

The horizontal equalization of the expenditures of subjects of the federation at the expense of redistribution of income from taxes on profit of corporations (legal entities); additional vertical federal transfers; additional vertical federal grants.

The latter are very rarely used and are aimed at stimulating the fiscal independence and financial capacity of local governments and state governments.

Sweden's budget has a simple structure but a complex functionality model on two levels of government: state and local. The latter consists of two types of budgets: sub-regional local budgets (2 budgets of regions and 18 regions, called "Landsting" budgets) and community budgets (over 290 budgets). Moreover, according to V.V. Gryshyn, almost all of the revenues from the public services sector in Sweden comes from municipal budgets, while the main amount of VAT revenues comes from the state budget (Gryshyn, 2008:145–148). Interestingly, Sweden does not have a regulatory function for taxes, that is, they are not used as an element of the intergovernmental fiscal distribution by increasing the volume of tax revenues from one budget to another. Moreover, the volume and obligation of tax collection is determined by the Constitution and is fixed for local government bodies, except for VAT refunded from the state budget. The communities and Landstings independently determine the amount of income tax and administer it themselves.

As Yu.V. Kryvorotko points out, the equalization of budgetary security in Sweden includes an active process of interaction between local and central authorities

on the allocation of transfers, which is carried out in the form of consultations of local governments with the structures of the central government. This allows us to eliminate many problems relating to the allocation of appropriations, through consensus and the traditional Swedish ability to "negotiate" (Kryvorotko, 2009:55–59). Considering in more detail this thesis attention focuses on the following aspect of the implementation of the mechanism of intergovernmental fiscal equalization in Sweden. The fact is that the financial capacity of local government bodies is explained precisely by the allocation of the income tax on the level of the community and Landstings. But at the same time Sweden is actively using the horizontal alignment model, which provides targeted and non-targeted transfers: structural, transitional, regulatory and detachable.

The essence of each of them is that they perform a different function of budget equalization, and the mechanism of their implementation is associated with the consultation procedure between the regional authorities and the government, as well as between the public authorities of the communities and the government and the regional authorities (Palankai, 2015:55–58). In other words, the government can provide direct transfers to each budget to cover financial breakdowns (structural transfer), and may provide funds so to speak in a batch, to the level of the region with their further distribution (transitional transfer).

In the future, as noted by D. Johansson, transitional transfer may be transformed into a regulatory one, since the latter implies a short-term subsidization of local budgets (Juhansson, 2006). T.S. Smyrнова points out that a short-term subsidization in Sweden is ineffective since it does not have a single defined interest rate limit for the use of a subvention (Smirnova, 2015:101–103). In our opinion, the absence of predetermined precise and unambiguous principles of regulation of intergovernmental fiscal relations, and the availability of only

the framework of their organization substantially, expands the capabilities of local government bodies, but only those with a real economic basis. That is, such a system of consensus one way or another, but depends on the economic capacity of the territory and is not compensated for by the functional freedom of the local government bodies.

A very interesting element of Sweden's experience in organizing intergovernmental relations is pointed out by M.O. Morgunova. She makes a focus on the existence of a detachable intergovernmental transfer, when the state takes back the unused amount of the subvention, but does not count it into the state budget and transfers it free of charge to another municipal budget (Mogunova, 2008:52–55). Admittedly, such practice in Sweden is considered an indicator of the ineffectiveness of the functioning of local government (Stafren, 2016).

A wide range of powers in the budgetary sphere is assigned to local governments on all levels (the region, departments, communities) in the French Constitution: Article 46 sets the principles of fiscal policy and annual budgeting. Among principle features of intergovernmental fiscal relations in France the following are distinguished most often:

Wide introduction of horizontal intergovernmental fiscal relations both at a fee (interest for providing budget credit) and on a royalty-free basis for the purpose of implementing joint projects by various local governments (Khramchenko, 2017:65–67);

Intergovernmental fiscal redistribution means that several communities and the department can enter into intergovernmental fiscal relations with one another, and the regional budgets and departments can participate in redistribution programmes. Such programmes are accepted by the regional authorities and the authorities of the department without the participation of the state;

Involvement of civil society institutes in the process of formation and implementa-

tion of local budgets and determination of the volume of intergovernmental fiscal transfers from the state budget to the level of budgets of local government bodies with mandatory control and public supervision. The latter is an extremely effective tool for intergovernmental fiscal equalization in terms of rational use and the purpose of budget expenditures, and therefore should act as a control object (Rassylnikov, 2010:80–82).

Austria's practice is similar to that of France. However, S.V. Korolev emphasizes the principle of self-sufficiency, that is, each level of public authorities should cover the expenditures of regional development by proportionate income from the economic potential of the region. The allocation of competence to spend money to all the budget levels entails an appropriate distribution of tax revenues between them. The distribution of taxes between the federal budget and the budgets of states is established by federal law on budget equalization and remains valid for five years (Korolyov, 2005:27–29). But it should be noted that the share of intergovernmental fiscal transfers from the federal budget in the income of a state is small and exclusively purposeful. There is an extensive system of state support programmes for regional development, each targeted and financed exclusively from the central budget.

*Conclusions.* An analysis of other countries' experiences in regulating intergovernmental fiscal relations demonstrates the presence of a number of progressive elements, which can significantly increase the financial capacity of local governments and the quality of budget distribution.

Germany's practice demonstrates the effectiveness of vertical additional federal transfers and grants, as an element of stabilization of intergovernmental fiscal relations. Their implementation after horizontal redistribution of budgets in the middle of the federal state is aimed at equalizing the financial conditions of regional devel-

opment, and the special transfers for the less developed regions of Eastern Germany testifies to a strategic vision in regional development policy.

Sweden's practice of allocating powers to local governments in tax and general administration, including the correlation of tax rates, is extremely exploitable. Particularly relevant is the experience with tax revenues, which are traditionally the main source of budget revenues, and tax rates, instrumental in stimulating entrepreneurial activity in a region.

The widespread implementation of the practice of horizontal intergovernmental fiscal transfers greatly increases the economic potential and financial capacity of the regions and regional communities of France. The taxpayers' number, calculated during the distribution of the national income surplus is an indicator of the efficiency of the activities of local governments.

From the perspective of financial sector stability and the model of tax relations, for Ukraine we recommend the adoption of the Austrian model in determining the level and proportions of tax distribution between budgets of different levels from the state for five years.

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