

The Formation of Regional Self-government in the Slovak Republic and its Sources of Funding

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Abstract: *The process of the formation of regional self-government in the Slovak Republic is associated with a reform of public administration and it started in the year 1990. Within the period of the years 2002–2004 a number of both original and transferred competences passed from a state administration to the communities and higher territorial units. Its own incomes, an own budget, and the adequate degree of independence prove to be an assumption of a successful functioning of each cell of a territorial self-government. This article is assessing the results of fiscal decentralization in self-governing regions of the Slovak Republic, it identifies the weaknesses of this process particularly with the income formation of regional self-government, it points out to both advantages and disadvantages of particular tax revenues of regional self-government and it presents the results of the financial autonomy assessment of a regional self-government. The obtained results suggest that it is essential to support the tax revenue independence of regional self-government in the Slovak Republic especially from the viewpoint of the suitability of allocation and territorial links of tax revenues for regional self-governments and in the greater extent representing the specifics of the particular region aimed at the alleviation of the regional differences.*

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