

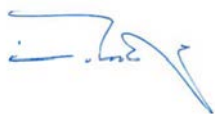
## *Foreword*

The rules and practices that govern fiscal relations among different levels of government administration, such as their respective responsibilities in tax, spending and debt management, have a bearing on economic efficiency and ultimately growth. A growing body of evidence also links intergovernmental fiscal arrangements with income distribution within countries.

For example, investment in education and skills affects the performance of students and the accumulation of human capital, which are essential drivers of growth and important determinants of individuals' earnings potential. At the same time, responsibility for education and skills programmes, including design, financing and service delivery, is assigned to different levels of government. Understanding how intergovernmental fiscal relations affect performance — in these and other policy areas — can therefore do much to inform policymaking in pursuit of more efficient and inclusive outcomes.

This volume provides insights and experiences from academics and practitioners on key aspects of intergovernmental fiscal relations and how they can influence economic growth and the distribution of income. In addition to several cross-country studies, empirical analysis of the Dutch, Korean, Indian and English experiences are included.

The discussions in this book are based on a workshop in May 2017 including discussants and participants from the four constituent directorates of the OECD Network on Fiscal Relations Across Levels of Government. We are grateful to the authors who revised their conference presentations to make this publication possible. We also thank the delegates of the Fiscal Network for participating in the conference, and to Bonifacio Agapin for assistance in editing the conference papers. Financial support from Korea to cover the cost of this publication is gratefully acknowledged.



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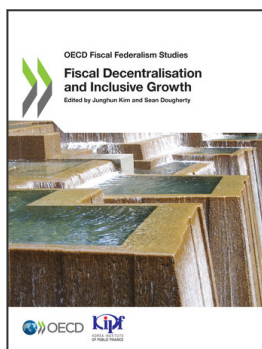
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