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*International perspective for a sound
intergovernmental finance system in the
Philippines*

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International perspective for a sound intergovernmental finance system in the Philippines

by

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Abstract: This paper describes briefly the different forms of equalisation, principally focussing on the distinction between revenue equalisation versus cost equalisation. In addition, some international country case studies from Australia, Canada, Germany and Switzerland are presented. Based on these country cases, suggestions are made as to how the Philippines can avoid pitfalls in the area of fiscal federalism and what lessons they can learn from other countries for the next twenty years. This will enable readers to decide how common or unique the Philippine experience is and what achievements and failures can be observed in the Philippines in comparison with other developing countries.

JEL Classification: H7; H2; H1

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*For further information about this paper please visit
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