

Table 1: Chronology of Fiscal Consolidation Attempts

	<i>Year of Attempted Consolidation</i>	<i>Successful Consolidations</i>
Australia	1982, 96 & 98	1996 & 98
Austria	1984	None
Belgium	1982, 85, 86 & 94	1994
Canada	1982, 87, 95, 96 & 97	1996 & 97
Denmark	1983, 84 & 86	1983 & 84
Finland	1976, 81, 84, 88 & 93	None
France	1987 & 97	None
Germany	1976, 77 & 82	None
Ireland	1976, 83, 84, 87, 88 & 89	1987, 88 & 89
Netherlands	1983, 85, 88, 91 & 93	None
Norway	1981, 83, 89, 90 & 94	1981 & 94
Spain	1985, 86 & 97	1997
Sweden	1981, 82, 83, 84, 87, 92, 94, 95 & 96	1984, 87 & 96
UK	1976, 77, 87, 88, 96, 97 & 98	1976, 77, 87, 88, 97 & 98
USA	None	None
Total	61	22

Table 2: Chronology of Grant Cuts

	<i>Year of cut in grants</i>
USA	1983
UK	1977, 78, 79, 80, 82, 85, 88, 93, 95, 97 & 98
Austria	1985 & 89
Belgium	1981, 82, 87, 88, 89, 92, 96 & 97
Denmark	1981, 83, 84, 85, 86, 87, 95, 96 & 97
France	1984 & 96
Germany	1976, 77, 81, 82, 83, 93, 94, 95, 97 & 98
Netherlands	1980, 84, 86, 87, 89, 93, 94 & 96
Norway	1977, 93, 95 & 96
Sweden	1978, 82, 83, 85, 86, 88, 91, 94, 95, 96 & 99
Canada	1980, 84, 86, 88, 93, 95, 96 & 97
Finland	1993
Ireland	1984, 86, 88, 89
Spain	1997
Australia	1982, 86, 87, 88, 89, 94
Total	88

Table 3: Sub-Central Capital Expenditure
as a % of total sub-central expenditure

Canada	6.24
Denmark	7.87
Sweden	8.47
USA	10.17
Norway	12.28
Finland	12.47
Netherlands	13.78
Belgium	14.22
UK	15.86
Ireland	17.40
Germany	19.09
Australia	19.33
Spain	22.67
Austria	23.08
France	28.72

Table 4: Ranking by Dependence of Grants:
(grants as % of total sub-central revenues)

<i>Countries with Low Grant Dependence</i>	
Spain (pre-1985)	18.56
Sweden	21.59
Germany	23.25
Canada	26.00
Austria	26.11
USA	29.53
Finland	32.19
France	37.14
Norway	37.41
Australia	44.82
Denmark	45.64
<i>Countries with High Grant Dependence</i>	
UK	55.74
Spain (post 1985)	56.42
Belgium	57.87
Ireland	69.77
Netherlands	77.41

Table 5: Ranking by Expenditure Decentralization
(s-c expenditure as % of total govt. expenditure)

<i>Least Decentralized Countries</i>	
Belgium	11.82
Spain (pre-1985)	15.74
France	16.93
Netherlands	24.99
Ireland	25.27
UK	25.37
Spain (post-1985)	27.83
Austria	30.73
<i>Most Decentralized Countries</i>	
Norway	33.63
Sweden	36.19
Finland	38.86
Australia	41.43
Germany	41.77
USA	44.51
Denmark	45.01
Canada	57.34

Source for Tables 3-5: calculated as sample averages from IMF Government Financial Statistics.

Table 6: Summary of results using country groupings

Criteria used for grouping countries	Significant NEGATIVE effects
Highest expenditure decentralization	Total Expenditure Expenditure on Goods and Services Taxation Revenue
Highest tax autonomy	Total Expenditure Taxation Revenue
Highest borrowing autonomy	Total Expenditure Capital Expenditure

Table 7: Ranking by Tax Autonomy

	s-c tax revenues as % of total s-c revenues (A)	% of s-c taxation for which s-c controls tax rate and/or tax base (B)	Tax Autonomy: 'own taxes' as % of total s-c revenues (C) = (A) x (B) /100
<i>Countries with greatest tax autonomy</i>			
Sweden	61.47	100	61.47
Canada	56.41	86	48.51
Finland	49.53	89	44.08
Denmark	43.75	95	41.56
USA	47.46	76	36.07
<i>Countries with least tax autonomy</i>			
Belgium	34.25	97	33.22
Spain	40.71	67	27.28
UK	24.15	100	24.15
Ireland	10.25	100	10.25
Netherlands	7.12	100	7.12
Germany	54.45	13	7.08
Austria	51.21	11	5.63
Norway	45.74	3	1.37
Australia	32.88	N.A.	N.A.
France	43.06	N.A.	N.A.

Sources: Column (A) - IMF Government Financial Statistics, calculated as sample averages.
Column (B) - Estimates for Canada and USA were provided by Jonathan Rodden and are based on control of *both* the tax rate and base, the remaining data are OECD (1999). All figures are for 1995.

Table 8: Ranking by Borrowing Autonomy

<i>Lowest levels of sub-central borrowing autonomy</i>	
Belgium	1.45
Denmark	1.45
UK	1.5
Austria	1.6
Norway	1.6
Ireland	1.75
<i>Highest levels of sub-central borrowing autonomy</i>	
Netherlands	2.3
Germany	2.3
Australia	2.5
Spain	2.6
Canada	2.7
France	3
Finland	3
Sweden	3
USA	3

Source: Rodden (2003) as adapted in Darby et al., (2003).