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A Leaner, Meaner Guardian?

A qualitative comparative analysis of executive control over public spending

Philipp Krause

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Abstract

Finance ministries are not often studied. The literature on fiscal institutions has so far focused on the causes of centralization of budgetary control in the ministry of finance, while the budget reform literature studied the shift from traditional micro-budgetary controls to modern macro-budgetary controls. Neither literature can fully explain why only some countries followed the lead of early New Public Management reformers and adopted a strong macro-budgetary regime. In this paper, I use fuzzy-set qualitative comparative analysis to understand these reforms in a group of 22 countries. I find that the variation can only be explained by a combination of external pressure due to fiscal stress and the preferences of officials, which in turn are shaped by organizational culture.

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Abbreviations

CBA	Central Budget Authority
ECPR	European Consortium for Political Research
EGPA	European Group for Public Administration
fsQCA	Fuzzy-Set Qualitative Comparative Analysis
GDP	Gross Domestic Product
IDV	Individualism Index
IMF	International Monetary Fund
NPM	New Public Management
OECD	Organisation for Economic Cooperation and Development
PDI	Power Distance Index
UAI	Uncertainty Avoidance Index
UK	United Kingdom

Summary

Little research has been done into why countries choose different budgetary practices. Why do some try to set up a lean, modern finance ministry, while others do not? The aim of this paper is to analyze the introduction of modern budgetary control instruments in a group of 22 countries over the past two decades. Macro-level controls are taken as a proxy for the application of New Public Management (NPM) ideas in public expenditure management. When reforming their fiscal institutions, countries generally respond to pressures to reform that are generated by fiscal underperformance, notably when they are required to deal repeatedly with fiscal crises. However, countries' responses are not uniform and crucially, depend on the prevailing organizational culture. Government officials have some discretion over the institutional response, and only the combination of external pressures and internal preferences can explain the variation between countries.

This paper identifies two different reform paths. The first group of countries closely resembles the "modern" ministries identified in the budget reform literature. Exemplified by Great Britain, finance ministries in these countries carried out reforms prompted by external pressures, dismantling micro-level controls and moving towards a leaner macro-level regime. The changes were broadly in line with the preferences of the prevailing organizational culture – individualistic, flexible, and intolerant of rigid hierarchies. The second reform path was pursued by a small group of presidential democracies that introduced macro-level controls, but in a very different way: these countries used the new instruments as an additional layer of control to further strengthen an already rigid hierarchical administration. Thus, even in cases where macro-budgetary controls do get adopted, countries do not necessarily pursue a straightforward modernization model.

The results show that institutional innovation does not travel seamlessly between countries. New budgetary tools did not spread from the initial reformers because budget officials were uniformly convinced of their intrinsic value. Some countries followed the modernizing reform path, in others the new tools were integrated into different systems and thus turned into a setup not imagined by the original designers. Leaving aside the countries where the establishment of any type of budgetary centralization is not feasible, there are still enough holdouts where macro-controls could be established. However, it seems that officials in these countries believe that the costs of reform would not be justified given that they already have an acceptable degree of fiscal performance sans reform, and that modernization ill matches their cultural preferences.

> *"The Chancellor of the Exchequer should boldly uphold economy in detail […] He is ridiculed, no doubt, for what is called candle-ends and cheese-parings, but he is not worth his salt if he is not ready to save what are meant by candle-ends and cheese-parings in the cause of the country."*[1]
>
> William E. Gladstone

1 Introduction[2]

Modern finance ministries should be lean and mean guardians of public money. This has become an internationally accepted notion of best practice in public expenditure management. The "candle-end controls" of traditional bureaucracies should be cut back, as they are too inefficient and unwieldy. Many countries have adopted reforms aiming towards this ideal, often supported by technical and policy advice from international organizations. So far, success has been limited. It has long been argued that evidence of an international convergence of public management practices is scant at best (Pollitt 2001b). Increasingly, analysts have started to argue that budget reforms based on an ideal notion of modern governance systems are ill suited for most countries, because this ideal model ignores institutional variation (Andrews 2009), is overly optimistic (Allen 2009), and possibly, counterproductive (Schick 1998b). Some go so far as to argue that the entire enterprise of transferring formal institutions is largely futile (Easterly 2008).

So far, little research has been done into why countries choose different budgetary practices. Why do some try to set up a lean, modern finance ministry, while others do not? The aim of this paper is to analyze the introduction of modern budgetary control instruments in a group of 22 countries over the past two decades. Macro-level controls are taken as a proxy for the application of New Public Management (NPM) ideas in public expenditure management. When reforming their fiscal institutions, countries generally respond to pressures to reform that are generated by fiscal underperformance, notably when they are required to deal repeatedly with fiscal crises. However, countries' responses are not uniform and crucially, depend on the prevailing organizational culture. Government officials have some discretion over the institutional response, and only the combination of external pressures and internal preferences can explain the variation between countries.

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1 Cited in Hirst (1931, 243).

2 Earlier versions of this paper were presented at the Conference of the European Group for Public Administration (EGPA) in Malta 2009 and the General Conference of the European Consortium for Political Research (ECPR) in Potsdam 2009. I would like to thank Patrick Dunleavy, Jörg Faust, Mark Hallerberg, Christian von Haldenwang, Stefan Leiderer, Anna Pattaro and Joachim Wehner for comments on earlier drafts of this paper. The usual disclaimer applies.

macro-level controls, but in a very different way: these countries used the new instruments as an additional layer of control to further strengthen an already rigid hierarchical administration. Thus, even in cases where macro-budgetary controls do get adopted, countries do not necessarily pursue a straightforward modernization model.

Fuzzy-set qualitative comparative analysis (fsQCA) is a method used for studying the "conditions of occurrence" of a particular phenomenon (Rihoux / Ragin 2008, 3). The phenomenon in question is the uneven introduction of macro-budgetary controls. FsQCA assigns each case a membership score in the outcome (dependent variable) and a number of causal conditions (independent variables). Using Boolean algebra, one can then identify the particular combinations of causal factors that are sufficient to bring about the outcome. It is quite possible for different combinations to cause the outcome, thus making it conceivable for individual causal factors to have different effects depending on the overall combination of factors in that particular case. Given that it is likely a complex combination of factors that explain why some countries carry out these budgetary reforms, fsQCA seems to be a method likely to generate new and relevant conclusions.

The remainder of the paper is organized as follows. The first section will discuss the historical evolution of different types of controls over public spending. It will show that finance ministries traditionally upheld fiscal discipline through detailed micro-level controls. A shift towards a macro-budgetary control regime only became a viable option over the last generation or so. Section 2 will describe the different causal mechanisms that explain the variation between countries; in other words, why a country moves to adopt a certain combination of micro-level and macro-level controls. This will inform the choice of variables in the subsequent analysis. The third section will outline the data and methods used in the fsQCA analysis. The final section will present and discuss the results, followed by conclusions.

2 The evolution of control over public expenditures

This section will describe the origins of budgetary control instruments and institutions and outline the distinction between micro-level and macro-level budgetary controls. Today's finance ministries are embedded in an institutional setup that originates in pre-modern times. Up until very recently, the main set of tools available for treasurers was the rigid pursuit of savings. Yet, for a very long time, there has been a tension between control over individual budgetary items and spending units on the one hand, and control over the purpose and totals of the budget on the other. The macro-budgetary tools that gained currency with the spread of the New Public Management were presented as a genuine innovation to address budgetary totals without sacrificing control over spending discipline.

The elements of contemporary budgeting and budgetary control did not fall into place purely by functional logic. States in Western Europe entered the modern age as organizations based on the personal landholdings of the king, the state organization largely congruent with the king's household. Early modern expenditure control was primarily concerned with keeping the treasure together. As the executive, i.e. the king, needed to finance ever larger armies, he had to negotiate more and more taxes and debt issues with his subjects, and develop ever larger bureaucracies to collect and expend them. In Britain, for instance, the percentage of state revenues appropriated by parliament rose from 27 % by the end of the 16th century to 97 % around 1700 (Reinhard 1999, 323). The states that were best able to go through these mutually reinforcing steps turned from the households of kings into territorial nation states over the course of the 16th to the19th centuries (Elias 1976; Tilly 1992). A state's sources of revenue have a strong causal influence on its governance (Campbell 1993; Moore 2003). Ultimately, all tax collection relies on some measure of voluntary contribution from taxpayers; otherwise the costs of enforcing tax collection would hardly be sustainable (Levi 1989). The more the state relied on taxation from a broad base of citizens, the more these taxpayers cared about the use of their money and developed a stake in the state (Moore 2004). As a result, citizens developed a growing stake in parliamentary oversight of executive spending.

The classic case in the literature for this evolution is Britain. Parliament appropriated funds to the executive for the king to use, but it had a strong interest in an effective control institution within the executive to rein in spending by a fragmented administration. The emergence of disciplined parties in the British legislature itself, contributed strongly to the establishment of a long-term perspective in the management of the public purse (Stasavage 2003). The British Treasury became the model of a strong central finance ministry that kept a tight rein on spending, down to the individual candle-end (Roseveare 1969; Thain / Wright 1995, 502). It now sees itself as the "taxpayer's representative in government", because its overarching aim is to ensure responsible and efficient public spending on behalf of the population (Lipsey 2000, 141). Similarly, the French administration only developed its rigid expenditure controls in the 19th century, after the executive came under legislative control for the first time in the French revolution (Lord 1973, 4).

The budget - in the modern sense of it being comprehensive, regular, proposed and executed by the executive, voted and controlled by the legislature and codified by law - is a relative latecomer. It is important to note that the perennial struggle between kings and legislatures was fought over appropriations, not budgets (Schick 2002). In Germany, Britain and France, the budget process developed its modern form in the 1860s and 70s (Morsey 1957; Roseveare 1969, 140; Lord 1973, 6), more than a century after legislative authority over appropriations was soundly established in Britain (Schick 2002, 20). The institution of a central finance ministry predates parliamentary control and the budget process by centuries. However, a modern budget makes little sense without a degree of formal democracy, where different actors participate in budgeting to process their overlapping claims on public funds and to keep the executive in check. At the centre of controlling expenditures sits the finance ministry, which manages the relationship with the legislature on behalf of the remaining bureaucracy and in turn controls the bureaucracy on behalf of the legislature.

Even in this traditional setting two different meanings of control are already apparent, bearing evidence that control in the public sector is surprisingly difficult to define (Hood 2000). First, expenditure control implies a centralization of authority in one actor, a hierarchical structure where money can only be spent by one actor after being authorized by another. The exercise of control takes place inside the bureaucratic apparatus of the state, without interference from the outside. It affects the formulation and execution phases of the budget process, which are both largely internal to the executive. Its main purpose is to keep money from slipping away unauthorized and unaccounted for. Its instruments are necessarily detailed and regulate the micro-level details of administrative behaviour. When this administrative control is successful, the budget is executed as intended.

In the second sense, control refers to the broader process of public spending, and the ability to control its outcomes. A government that finances itself through broad-based taxation will find certain kinds of expenditures, levels of debt, and spending more desirable than others, and so will its voters. Yet countries often find themselves with higher debt, higher spending and expenditures different from the preferences of any of the main actors of public spending, even if the budget is administratively under control. This is due to a lack of expenditure control at the macro-level. A central argument of this paper is that these two controls are fundamentally different. They require actors to do different things, result in different institutions, and the way they are combined varies strongly and systematically between countries.

I will use the terms "micro-level" and "macro-level" to distinguish these two kinds of control (Krause 2009). Schick uses similar terms to describe two different ways of formulating the budget. He defines "micro-budgeting" as budgetary decisions taken at the level of the spending unit which then inform the process of formulating the budget from the bottom up, and "macro-budgeting" as decisions taken with regards to the total budget as a way of predetermining the framework of budget negotiations and enforcing budget formulation from the top down (Schick 1986; Schick 1988).

Table 1 shows the different instruments of micro versus macro-level controls that ministries of finance could use to maintain their role in the budget process. Micro-level control is exercised at the level of spending ministries and quite often, reaches very deeply into the daily operation of spending units within these ministries. In a very traditional setting, it would not be uncommon for the finance ministry to have officials posted within spending ministries to keep spending decisions in check. In the absence of strong controls, authority over spending would revert back to the spending minister. Macro-level controls, on the other hand, aim at the broad framework of the budget and leave considerable discretion to officials in the day to day operation of spending ministries. The combination of performance measurements, multiannual budgeting and fiscal rules aims to allow the finance ministry to make efficient allocation decisions, keep overall spending in check, and set the right incentives for officials in spending ministries to pursue operational efficiencies.

Most authors agree that the most fundamental purpose of budgetary control is to ensure fiscal discipline (Campos / Pradhan 1996; Holmes 1998; Schick 1998a). The budget is the key mechanism through which modern governments match available resources with spending priorities. Without a credible budget, a government lacks the key instrument for knowing what it does and doing what it wants. To see that budgetary control is by no means natural, one does not have to consult the history books, since this continues to be the case in many developing countries (Rakner et al. 2004; Wilhelm / Krause 2007). The traditional way to achieve fiscal discipline would correspond to the micro-level controls identified above.

In order to achieve control over broader measures of budgetary outcomes, micro-level controls might not suffice and finance ministries would need to develop institutions that allow them to exercise authority over the entire budget process. Developed countries have only fairly recently been in a position to develop such macro-level controls, and this phenomenon was mostly driven by two developments. First, their public sectors expanded massively after the end of the Second World War (Tanzi / Schuhknecht 2000), and, second, that expansion was followed by the austerity of the late 1970s and 80s. The post-war ex-

Table 1: Micro- and macro-level controls defined

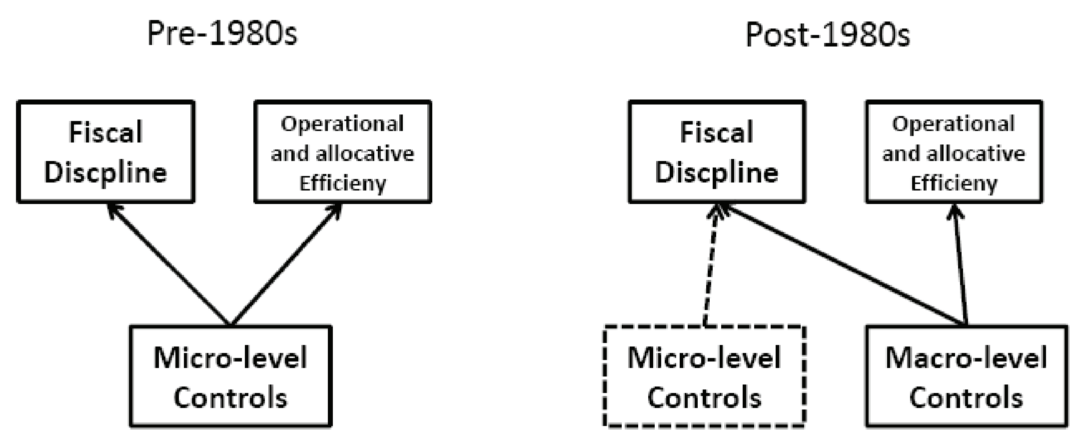
Instruments of micro-level control	Instruments of macro-level control
• The finance ministry introduces ceilings on the initial budget requests at a line item level. • Disputes between spending ministers and central budget authority during budget formulation are resolved by the minister of finance. • Appropriations in the budget are specified below the agency level. • The ministry of finance controls spending increases during budget execution. • The ministry of finance has the authority to cancel appropriated spending during budget execution. • Approval from the ministry of finance is required before spending ministries can reallocate ("vire") funds between line items in their budget. • The ministry of finance exercises authority over spending ministries carrying over funds from one budget year into the next.	• The formulation of the economic assumptions used in the budget process is under sole authority of the ministry of finance. • The central budget authority supervises compliance with fiscal rules. • The finance ministry is in charge of multi-annual budgeting. • The finance ministry has the authority to limit legislative changes to the executive budget proposal. • The finance ministry is in charge of performance targets. A significant proportion of the budget is explicitly linked to performance indicators.

pansion and corresponding changes in societal expectations about the role of the state made it increasingly necessary to develop institutions for processing fiscally relevant policies. This was in contrast to earlier times when most public spending went towards war making. Even in the expansionary period, however, there were enough incremental revenue increases to avoid the making of painful choices. Incremental budgeting (Wildavsky / Caiden 2004) does not require a strong finance ministry. It was only a situation of austerity that made tradeoffs between portfolios much harder in the absence of a stronger measure of central control over budget totals (Bozeman / Straussman 1982).

How did finance ministries go about adjusting to these fundamental changes? Is there a set of budgetary instruments that are clearly associated with different objectives? With regard to fiscal discipline, micro-level control institutions and a line-item budget are the traditional responses. According to the budget reform literature, the evolution of control institutions of the finance ministry seems to follow an arc-shaped path. Control increases over time until fiscal discipline is firmly established. It is then relaxed again as authority is delegated to spending ministries and meanwhile controls become more flexible in pursuit of managerial efficiency and policy objectives. This perspective reflects the broader NPM view of public sector reform, where "control" is often seen as bureaucratic and inefficient.

The macro-budgetary toolkit started to spread throughout the Organisation for Economic Cooperation and Development (OECD) world as the "epistemic community" of budget practitioners (Haas 1992; Candler 2008) became familiar with the ideas of the NPM after the early 1980s. Many OECD countries implemented such reforms over the past 25 years, with profound, albeit ambiguous, effects on budgeting. The theoretical argument of the NPM-inspired budget reforms is fairly clear (see Figure 2). Previously, finance ministries would use the same set of tools to encourage efficiencies and to maintain fiscal discipline,

Figure 1: The impact of the new public management



Source: Author

namely to haunt spending units inside ministries with micro-level controls. The main level of intervention was at the ministerial level or below. Macro-level controls could potentially deliver a much leaner and more effective system. The level of intervention would shift to the aggregate budget, leaving the internal operations of spending units mostly alone. Operational and allocative efficiency could still be served, and in fact, to a much larger extent. Managers in the ministries could now be held accountable for aggregate results and they would have an incentive to use their increased discretion to pursue efficiencies more effectively than any central, distant agency could. These reforms were implemented first and foremost in the well-know reform cases of the United Kingdom (UK), Australia, New Zealand and later in Sweden; and probably least in Germany and Austria (Wanna / Jensen / de Vries 2003, xxvi). Australia, for instance, dismantled many central input controls in the mid-1980s. In return for granting more flexibility to spending ministries, the government developed a macro-budgetary system based on outputs and a medium-term framework, with the explicit aim of improving both allocative efficiency and fiscal discipline (Blöndal et al. 2008).

In the budget reform literature there is no agreement on the actual effects these reforms had on the role of the finance ministry, not even for OECD countries, which have seen their fair share of research. In 2003, the OECD held a conference about the role of central budget agencies (CBAs), to discuss the question “Has the power of the Central Budget Agency become so strong that it crowds out other actors?” (OECD 2003, 2). The OECD argued that the more austere fiscal environment of earlier years had empowered central budged agencies tremendously, a trend that was only reinforced by new budgetary instruments. On the other hand, Schick (in another OECD publication of the same period) stated that the *“traditional role of the central budget office is incompatible with the management reforms enfolding in various OECD member countries”* (Schick 2001, 9). This was because the reforms rob the CBAs of their main levers of control, which causes some of them to fall into *“an institutional identity crisis. They know what they are no longer to do, but are much less certain as to what they should do”* ((Schick 2001, 12).

While budget reformers study the introduction of different budgetary instruments over time, fiscal institutionalists predominantly look at the different institutions that allow a centralization of budgeting authority in the pursuit of better fiscal performance and to counter the effects of the common pool resource problem in budgeting (von Hagen / Harden 1995; Velasco 1997; Alesina et al. 1999). Their definition of finance ministry control (or centralization) encompasses both micro and macro-level institutions, without explicitly using that distinction. Centralization can take a variety of forms, namely through limiting legislative budget authority, or different fiscal rules, but the authority of the finance ministry is essential. Certain conditions need to be in place in order to make the delegation of control to finance ministries possible, most importantly the size and ideological coherence of coalition governments, which is, in turn, determined by a country's salient cleavages and its voting system, as well as the competitiveness of the electoral system, i.e. the degree to which a government fears being replaced by a credible challenger at the next election (Hallerberg 2004; Hallerberg / Strauch / von Hagen 2009). Fiscal institutionalists do not discuss shifts between micro and macro level controls. Over time, fiscal controls in general have increased since the 1980s, at least in Europe (Hallerberg 2004) and in Latin America (Scartascini / Filc 2007).

Theoretically, one could make the case that macro-budgetary controls work similarly in poorer countries as well. Early proponents of the NPM explicitly underline its universal ambition, irrespective of culture or institutional context (Osborne / Gaebler 1992). However, the implications of the NPM for budgeting in developing countries, where historical, economic and institutional contexts are different from the classical Western democracies, has been the subject of some debate. The idea that NPM reforms would make large and overregulated public sectors in developing countries more efficient and more capable became highly popular in the international community after the mid-1990s (World Bank 1997; World Bank 2000). Schick, on the other hand, argued that in most developing countries, the necessary conditions for such advanced institutions were not present; that countries could not "leapfrog" stages (Schick 1998b). There is some evidence for bureaucracies in general that countries do not fare well under NPM reforms (Roberts 2003). Instead classical Weberian structures seem to improve bureaucratic quality (Rauch / Evans 2000). What holds, in general, for broader NPM-type reforms does not necessarily have to hold for budgeting in particular, which covers only a subset of public management, new or old.

It took centuries to establish the prevailing setup in the OECD, where budgetary decision-making is at the heart of democratic governance between executive and legislature. However, up until the 1970s and 80s, the struggle for control over public spending was a fairly blunt and straightforward affair, in which the finance ministry sought to maintain its dominance over spending departments, be it on behalf of the king, prime minister or of the parliament. A budget system based on macro-level controls only became a viable option after its instrumental toolkit gained currency in international policy circles and met a growing demand for new solutions to the fiscal challenges of the austerity era after 1980. Over the last generation, countries responded to these challenges with a great variety of institutional combinations.

3 Institutional variation and the determinants of fiscal control regimes

This section aims to develop a framework to analyze the causal mechanisms behind variations in the occurrence of macro-budgetary control instruments between countries. It will consider both external factors that push countries to enact reforms of their budget process, as well as internal factors that shape the direction of these reforms. Only very specific combinations of different variables would cause a country to adopt a budgetary control regime that relies heavily on macro-budgetary controls. I will discuss external and internal factors in turn, making clear at each step what causal effect they would have, and under what assumptions this causality would hold. This framework will then determine the choice of causal factors in the fsQCA analysis.

For an actor to exercise control over the executive bureaucracy is always costly. Transaction costs involve the price of gathering and processing information, as well as the costs of passing and executing decision through long chains of command. Apart from the costs of maintaining such controls, especially in the case of large and complex bureaucracies, one can also assume that a minimal threshold of organizational and individual capacity is required to establish such controls in the first place. Although many least-developed countries may not make it past this minimum threshold, it can safely be assumed that most middle-income and richer countries have the prerequisites in place. This does not mean that effective control exists, but rather, that the formal instruments and tools of budgetary control do exist within the central budget agency of those countries, however rudimentary or ineffective they may be.

It is my assumption that countries start with relatively fragmented governments, where the finance ministry seeks to gain control over sector ministry spending by means of different budgetary instruments. Each minister controls his own "fiefdom", where he seeks to direct spending in a way that benefits his interests, which may not necessarily align with those of the government as a whole (Hallerberg 2004, 26–28). This lack of central control is a long-running theme in the study of bureaucracy. Weber described it as the normal state of affairs in an administration lacking strong parliamentary (i.e. external) oversight, because each bureaucrat would seek the attention of the monarch (i.e. the head of the executive) to get ahead in the race to divide the spoils of office (Weber / Winckelmann 1958, 155).

In terms of the control type, I assume micro-level controls to be the default set of institutions. If countries display macro-level controls, it is assumed that they were adopted in the last 25 years. Micro-level controls have developed over the course of centuries, while macro-level controls only became a widely known alternative after they were comprehensively applied in some Anglo-Saxon countries in the early 1980s[3]. It follows that the macro-level controls observable today are either the consequence of some constant factors that consistently affect a country over time or of events or changes that occurred around or after the early 1980s. While some isolated macro-level controls might have existed before, they would only result in relatively low scores on the macro-level control index. For a

3 Some elements of macro-budgetary control, such as performance budgeting, date back much further than 1980. Particularly in the United States, some form of performance-oriented budget reform was attempted in most decades after the 1930s, either by states or the federal government. However, the NPM-inspired reforms of the 1980s for the first time attempted to introduce multiple macro-budgetary instruments in one comprehensive effort.

country to have a high score, several of different instruments would have to be in use, something I assume was not the case in earlier decades. The spread of the New Public Management as a comprehensive, though not necessarily uniform or consistent, reform agenda after circa 1980 is well documented in the literature (Hood 1995; Pollitt 2001a; Barzelay 2002).

Based on the experience of OECD-countries over the last generation, it seems that the principal external driver of reforms to the budget system is fiscal underperformance. If it is costly to change the status quo, and if the budget process can operate with reliable annual increases in revenue, then there would be little need for central ministries to push for greater control over the way other ministries spend public money. If, on the other hand, the finance ministry needs to steer the government through repeated austere budget cycles, pressure would mount to re-structure the budget process in a way that gives finance ministries the budgetary tools it desires in order to manage austerity.

The degree to which finance ministries can succeed in establishing any sort of control depends on the political framework, namely on the composition of the government and the competitiveness of the electoral system. Centralization of control in the finance ministry is more likely in countries where governments in power are relatively ideologically coherent and where elections could credibly put opposing parties into power. Why some countries end up with high levels of macro control is, however, a separate question. There are several alternative explanations in the literature. Proponents of the New Public Management argue that macro-control institutions are not just a more efficient way of organizing the expenditure process, they are also necessary to deal with more complex budgetary challenges that go beyond the immediate needs of fiscal discipline. If the finance ministry wants to be able to address allocative and operational efficiency, it must dismantle at least parts of its micro-controls, and develop macro controls in their stead. Fiscal institutionalists, on the other hand, do not make a neat distinction between micro and macro controls. From their point of view a ministry of finance would always find it desirable to centralize power and would not, voluntarily, give up any lever of control. Empirical evidence suggests that there is no straightforward answer. Some countries do indeed focus on one type of control over the other, and vice versa, but there are also a few countries that maintain a high degree of control on both levels (see Table 2).

Table 2: Variation of control regimes

	Low micro-level control	**High micro-level control**
High macro-level control	**“Modern”** • Great Britain • Latvia	**“Zealous”** • Chile • South Korea
Low macro-level control	**“Weak”** • Argentina • Belgium	**“Traditional”** • Germany • Austria

Source: Krause (2009)

Regarding the direction of budgetary reforms, I assume that a crucial input comes from the officials of the central government bureaucracy. Within certain boundaries, they enjoy a degree of discretion over the institutional choices of governments, they are able to shape the bureaucratic structure in which they work (Dunleavy 1992). Finance ministries should traditionally prefer an organization structured like a machine bureaucracy (Mintzberg 1979, 314). The spending departments resemble the operating core that implements government spending and the finance ministry is part of the strategic apex that exercises top-down control. Internally, the finance ministry would again be a smaller machine bureaucracy, with a large number of budget analysts, control officers and accountants in the operating core and a small group of top-level staff interacting with cabinet, president, and parliament. Their organizational culture is hierarchist, in the grid/group theory sense, that is highly cohesive and rule-bound (Hood 2000, 9).

If it moved towards strong macro-level controls, the finance ministry would shift its formal structures towards a lower grid and lower group, i. e. individualist position (Dunleavy / Hood 1994). It can be assumed that organizational culture is relatively stable over time (Hofstede 2003, 454); therefore a reorganization of this kind would most likely be an effort to bring the formal structures in line with pre-existing cultural preferences. Structurally, a large part of the relatively simple control apparatus in the operating core would become redundant, while the professionalization of staff would rise, reflecting the demands of performance budgeting and management techniques. The new organization would be a professional bureaucracy, possibly combined with adhocratic elements where the operation becomes highly complex and volatile (Mintzberg 1979, 366). Such a move would only be feasible in a context where the organizational culture of the broader public sector actually supports the new framework. In those cases where the organizational culture supports a shift towards macro-level controls, the innovations spread by the NPM make a new structural option available that previously did not exist. In other words, officials in the UK and elsewhere might have preferred such a setup all along, but a feasible option simply did not exist.

A final possibility would be for countries to adopt macro-level controls without relaxing micro-level controls in turn. Finance ministries would essentially bind other actors in the budget process to a new set of rules, without keeping their end of the bargain – that is, to give up some of the old controls. Such an instance of over-emphasis on all available control tools would probably not be an expression of the NPM-influenced, individualist organizational culture just described. In fact, the most likely places to pursue this path would be countries where organizations place a premium on uncertainty avoidance and hierarchy, so that central ministries pursue control zealously. It would be more likely in presidential systems that finance ministries would successfully obtain high levels of control in both dimensions and this is for two related reasons. First, because the president is directly elected and the executive administration is further removed from the legislative branch of government, the finance ministry is more autonomous in shaping its formal structures. In a parliamentary system, multiple control bodies could also exercise oversight and report to the legislature, and ultimately to the prime minister, who would by default be the head of the executive and hold a majority of the votes in the legislature. Second, precisely because of this relatively stronger autonomy, the bureaucracy in a presidential system would also be less constrained by accountability obligations towards the legislature and other independent audit bodies, thus reinforcing the (self-) perception of the finance ministry as the only guardian of taxpayer's interests in government. This role as the only actor working to keep spending under control might cause the finance ministry to adopt a zero-sum perspective towards any sort of discretion for sector ministries, thus making it very reluctant to grant more autonomy over micro-budgetary decisions.

Finance ministries are not wont to adopt reforms that turn them into leaner, meaner guardians simply because NPM-type reforms were adopted in a few Anglo-Saxon countries. While the spread of new and professionally appealing ideas about control instruments is certainly an important precondition for macro-controls to spread, it is by no means a sufficient one. Reforms are costly, and without external pressure they may never take place. Fiscal underperformance does not, however, automatically push countries to adopt macro-level controls and relax micro-level controls. Instead, officials within the central bureaucracy have some discretion over the direction of reforms, and will only prefer a shift towards macro-level controls if these match the prevailing organizational culture. The following section will outline a fuzzy set QCA analysis to test these propositions in a group of 22 countries.

4 Setup of the fuzzy-set QCA analysis

Qualitative Comparative Analysis seems particularly suited to explain the variation in micro- and macro-level controls between countries. It is a method developed by Ragin and others to understand causal relationships among a relatively small number of cases (Ragin 1987). My main hypothesis is that countries need a specific combination of factors to cause governments to shift their control regime towards the macro-level. I am interested in the causal paths that lead to the occurrence of this outcome. No single factor would be sufficient to cause the shift by itself, nor would there be a single necessary factor that has to be present in all cases displaying high macro levels. Based on the causal understanding developed in section 2 above, I will consider five causal factors: (1) pressure to reform due to fiscal (under)performance; preferences for different control regimes in the organizational culture, as expressed by their tolerance for (2) hierarchical structures, (3) individual discretion; and (4) uncertainty avoidance; and (5) finally if a country has a parliamentary system or not.

In order to better understand the causes leading countries to develop a strong macro-level control regime, this paper will use fuzzy-set qualitative comparative analysis (fsQCA) for a group of 22 countries. The country selection was determined by the availability of data on both the cultural and economic dimensions, severely limiting the final number of cases. Only democratic countries of at least middle-income status, as defined by the World Bank, are taken into account (World Bank 2007). The analysis seeks to understand the occurrence of a high macro score as a function of the five causal factors outlined below. In a fuzzy set analysis, each case is assigned a partial membership and non-membership in each of the sets constituted by the causal factors on one side and the outcome on the other side (Ragin 2000; Rihoux / Ragin 2008). Instead of the linear relationship between specific variables, my main interest is in the specific combination of causal factors that brought about the outcome. This need not be linear; in fact it is quite unlikely that linear regression analysis applied to this data would yield any meaningful results. More importantly, fsQCA is well equipped to deal with the relatively small number of cases.

Each set is calibrated to result in a score between 0 (non-membership) and 1 (membership). A value of 0.5, the crossover point, would signify indifference towards that particular factor. For each of the following causal factors, the specific value for membership, non-membership and indifference has to be specified, so that every country can be expressed as a combination of five values between 0 and 1 and thus their membership in the five relevant sets. Combined with their score on the index of macro-level controls, it would be possible to trace the causal relationship between the occurrence of a high macro-level score and the five causal conditions.

The most immediate measure of budgetary reform pressure would be the deficit. I collected (based on the International Monetary Fund (IMF) World Economic Outlook Database[4]) deficit data for 22 countries from 1980-2005. The average deficit over time is not very useful for the purpose of this analysis. Countries might be unable to do much about the level of the deficit and might even be comfortable with a certain deficit level that does not change much from year to year. Instead, I constructed a simple measure of budgetary austerity caused by fiscal crises. An austere budget cycle is defined as a budget deficit that is at least one percent of Gross Domestic Product (GDP) larger than the previous year. I assume that such a drastic short-term deterioration in the government's fiscal position will make considerable adjustments necessary, i.e. the deterioration would need to be followed by a period of austerity. The austerity cycles are then simply added to arrive at an overall score, ranging from 2 (Germany) to 9 (Israel). The higher the number of austere budget cycles, the greater the pressure to reform the budget process. Countries would have full set membership after a score of 7. If the budget significantly deteriorated in 7 years out of 25, taking into account the likely upswings in of intervening years, volatility should be almost unbearably high, making year-to-year planning very difficult, very likely increasing long-term debt and thus raising the pressure to reform. A score of 2, also the lowest occurrence in the dataset, would constitute non-membership. The crossover point is at a score of 3.99, meaning that countries would suffer from at least some reform pressure through austere budget cycles if they experienced at least 4 such events between 1980 and 2005.

Organizational cultures across countries are difficult to measure. I use as proxy three measures developed by Hofstede (2003). His research tries to measure the variation in organizational values and norms across 56 countries and is based on a wide range of surveys and studies. These measures do not specifically refer to public sector organizations; they seek to capture the prevailing patterns of work-related values in a given country. His work has been criticized for not being able to make any specific statements about the behavior of particular individuals or organizations. However, the evidence compiled by Hofstede is convincing enough to allow statements about general patterns and variations across countries (Smith 2002). Hofstede's cultural dimensions have been used for numerous cross-country studies (Kirkman / Lowe / Gibson 2006), including as an independent variable in cross-country analyses of public sector issues (Husted 1999). Pollit and Bouckaert suggest that Hofstede's cultural dimensions provide precisely the kind of data one would need in order to better understand the appropriateness of institutional choices in different administrative contexts (Pollitt / Bouckaert 2004).

4 In the cases of Mexico and Chile, IFS figures were complemented by figures for the 1980s from the respective ministries of finance. In all cases the budget deficit is for the central government.

The set membership thresholds are determined by Hofstede's way of calculating his indices. He derives the index scores from a set of survey questions which are compiled into an index. The index scores are aggregated so that they reach from 0 to 100 in the great majority of cases. The actual variation between countries is such that very low scores are exceedingly rare, while scores somewhat higher than 100 are quite possible in the case of some indices. The point at which a country can be considered average in terms of a certain dimension varies between indices. I therefore calculate the crossover point as the mean of all scores across the 22 countries, while the values for full membership and non-membership are 100 and 0, respectively.

First, the Power Distance Index (PDI) tries to capture the degree of inequality between decision-makers and subordinates practiced, tolerated and desired in a society. *"Power distance is a measure of the interpersonal power or influence between B[oss] and S[ubordinate]"* (Hofstede 2003, 83). A country's PDI score measures the degree of power distance within organizational settings that is accepted and supported by the social environment. For the set of high PDI scoring countries, the crossover point is set at 44.45.

The second measure is the Uncertainty Avoidance Index (UAI). It measures attitudes towards rule orientation, employment stability and stress (Hofstede 2003, 145). The term was coined in Cyert and March's behavioral theory of the firm (Cyert / March 1963) to describe the ways firms use different strategies to stabilize their operations from uncertainties arising in their environment. The higher the score, the more intolerance towards uncertainty prevails in an organization. The crossover point for this set is 60.73.

Third, I use Hofstede's Individualism Index (IDV). A high score on the index equals a higher value given to individualism, as opposed to collectivism. In concrete terms, it looks at the importance of individual challenges and personal freedom a person seeks in an organization (209). The degree of individualism strongly affects the relationship between the organization as a whole and its individual staff. A low score on the IDV indicates more support for rules and structures that constrain and align individual behavior within organizations. The crossover point is set at 60.73.

An organizational culture supportive of lean macro-level controls would be characterized by low power distance, allowing for a dismantling of the hierarchical structures that often come with micro controls (low grid), low uncertainty-avoidance, making it possible for central ministries to loosen their oversight over spending ministries and a high level of individualism, to match the low group characteristics of macro controls. Conversely, a culture that prizes collectivism, redundancy, rules and hierarchy would not fit well with a move towards macro controls.

Table 3: Comparison Germany vs. UK

Country	Micro	Macro	PDI	UAI	IDV	Austerity	Deficits
GERMANY	**7.14**	1.67	35	**65**	67	2	-2.49
GREAT BRITAIN	2.37	**9.17**	35	35	**89**	**7**	-2.75

Source: Author

This distinction can be illustrated by a comparison between Germany and the United Kingdom. In fiscal institutionalist terms, these two countries should not differ much. They are both prime cases for the delegation model of centralization of power within the finance ministry (Hallerberg 2004), because their election systems are competitive and create stable, ideologically coherent governments. Indeed both countries had, on average, relatively low deficits over the 1980-2005 period, low enough to comfortably satisfy the Maastricht deficit criterion. Yet, they organize their control in nearly mirror-imaged ways; Germany strongly focusing on micro controls, the UK on the macro level. The UK had seven austere budget cycles since 1980, Germany only two, indicating that the pressure to reform was much higher in Britain. The level of individualism in Britain is in fact among the highest in the sample, while Germany's intolerance of uncertainty is almost twice that of the UK. It seems that Germany never saw much need to change its budget process, and even if it did, its bureaucracy would not have been fertile ground for macro level controls.

A final institutional feature to consider is the distinction between parliamentary and presidential systems. The large majority of countries, 18 out of 22, are parliamentary democracies. Here, the prime minister and his government are elected by the legislature, even though the budgetary power of the legislature vis-à-vis the executive may differ considerably. However, 4 countries are presidential (where the head of the executive is directly elected). The coding into presidential and parliamentary countries follows the World Bank's Database of Political Institutions (Beck et al. 2001), where semi-presidential countries such as France and Finland are coded as parliamentary, reflecting the limited role of the elected chief executive in domestic policymaking. A look at their control regimes shows that several of the non-parliamentary countries seem to be outliers, notably Chile and South Korea as the two most obsessive controllers overall. It is therefore necessary to consider if the causal dynamics in non-parliamentary countries are different. Set memberships are coded as follows: a presidential system scores a "1", a parliamentary system a "0". The crossover point is 0.5.[5]

The outcome is defined as the score on the index of macro-control institutions (Krause 2009). This index measures the degree of centralized control over macro-budgetary decisions within the central budget agency. Possible scores range from "0" to "10", while actual scores range from "0" (Belgium) to "9.17" (UK). The index is composed of five substantive dimensions that correspond to measurable budgetary practices and procedures (see Table 1). Partial scores in each dimension are possible. To adjust for realistically possible scores, full set membership comes with a score of 8, and non-membership at 1. For countries to be considered deliberate adopters of macro-level controls, some instruments should be visible in several dimensions. The crossover point is therefore set at 3.5.

In fuzzy-set QCA analysis, it is standard practice to see if any single condition is a necessary condition before proceeding. In this case, no necessary conditions were found. The core fsQCA analysis is essentially a sufficiency test - a way of determining which combination of variables is sufficient to bring about the outcome. Sufficiency would signify that the presence of a certain causal combination would always see the presence of the outcome as well. In regular QCA analysis, which operates with binary values, this operation is relatively straightforward, because set memberships are unambiguous. The transforma-

5 For technical reasons the crossover point should not be a value that actually exists in the dataset.

tion of memberships into fuzzy sets, while much more nuanced, makes the sufficiency test slightly more complicated. In fuzzy sets, each case has always a degree of membership and non-membership in a certain set.

In empirical applications it would be exceedingly rare if a single condition were enough to explain a great deal. Usually combinations of causal factors are the only way to offer meaningful explanations. Causal combinations can be created using the two Boolean operators “AND” and “OR”. In the case of fuzzy sets, combining two values with a Boolean AND results in a combined value equaling the lower of the two original values. In other words, the combination is created by the lowest common value, the “weakest link”, as it were (Rihoux / Ragin 2008). A combination based on a Boolean OR takes the highest value among the original values. A solution based on the combination of various causal conditions is considered sufficient to bring about the outcome if cases exhibit a value on the outcome that is at least as high as or higher than the value of the solution. The solution would then be a subset of the outcome, and therefore it is always present in cases that also exhibit the outcome.

5 Results: zealous controllers versus modern finance ministries

This section will present the results of the fsQCA analysis and discuss the findings in terms of their theoretical and practical implications. The results show two causal paths leading to the occurrence of a high degree of membership in the set of countries with strong macro-level control, in Boolean notation

$$\text{AUSTERITY}^{*} \left(\begin{array}{l} \text{pres* pdi*} \\ \text{uai*IDV+} \\ \text{PRES*PDI*UAI*idv} \end{array} \right) \rightarrow \text{MACROSCORE}$$

“Austerity” stands for austere budget cycles, “pres” for presidentialism, “pdi” for power distance index, “uai” for uncertainty avoidance index, “idv” for individualism index and “macroscore” for the index of macro-level controls. In Boolean notation, a variable in capital letters is present; lower case letters denote its absence. The multiplication sign “*” signifies a Boolean “AND”, meaning that all conditions have to be present (or absent) for the outcome to be present (or absent). The addition sign “+” denotes a Boolean OR.

QCA analysis describes the explanatory power of a solution in terms of its consistency and coverage. This solution has a consistency score of 0.84, meaning that this logical path covers practically all the variation in those countries where a high macro score occurs and the solution term applies. In QCA analysis, consistency measures the degree to which empirical evidence supports the claim that a set-theoretic relation exists. In the fsQCA literature, values between 0.8 and 0.99 are considered valid causal explanations (Rihoux / Ragin 2008), although in some cases even lower values of 0.7 or 0.65 might yield valuable results (Jackson 2005; Katz / vom Hau / Mahoney 2005). The coverage of this solution is 0.66, meaning that about two thirds of the occurrence of the outcome are explained by the solution. Given the relative simplicity of this solution, this is a good level of coverage. In other words, this solution term clearly confirms the hypothesis that only specific organizational cultures combined with reform pressure cause countries to adopt macro level controls.

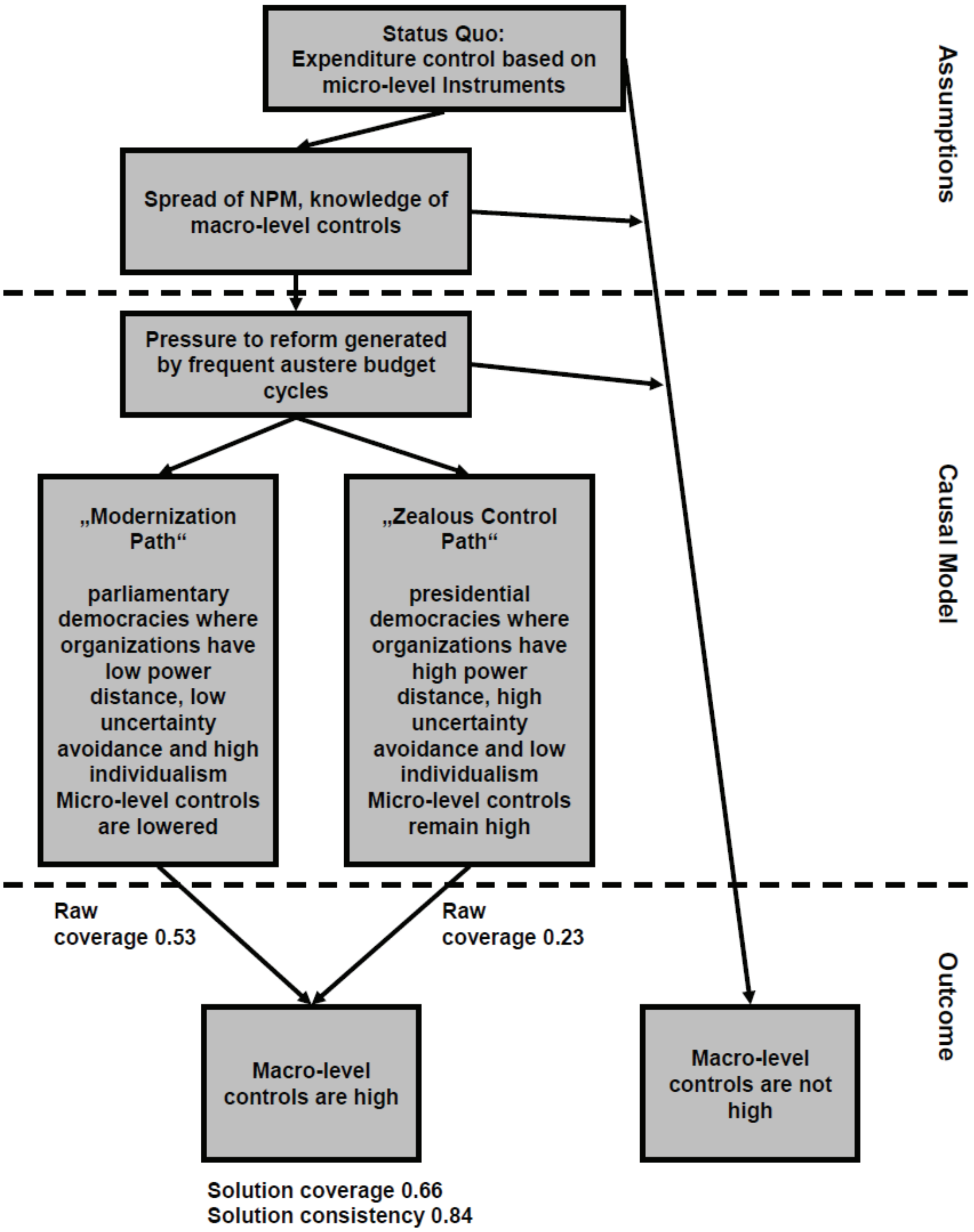
The only term that the two possible causal paths have in common is the presence of austerity; that is reform pressure caused by a high number of austere budget cycles in the past (see figure 3). The causal paths then separate over the combination of organizational culture and political system. In parliamentary countries (countries with a low "pres" score), the absence of power distance and uncertainty avoidance, combined with the presence of individualism explains the presence of high macro level controls. This solution path covers the much larger share of the total solution (with a raw coverage[6] of 0.53). In presidential countries, it is exactly the opposite, only countries where power distance and uncertainty avoidance are present, while individualism is absent, display the outcome. This group of presidential countries is quite small; it only contributes a limited raw coverage of 0.23 to the total solution term.

The configurations for presidential and parliamentary countries are very interesting, because they imply that in different combinations, individual variables can have contradictory effects. Parliamentary countries with high power difference and high uncertainty avoidance, such as Germany, do not develop strong macro level controls. The fact that the head of the executive is not elected by the legislature, thus removing the ministry of finance and spending ministries to some extent from the legislature, seems to strongly affect the way top officials within the central government employ expenditure control instruments.

In several presidential systems, governments do not usually see the need to dismantle their traditional controls in the process. This move is not an expression of NPM ideas and individualist organizational culture within the executive bureaucracy; it is a way to add another layer of control on top of powers that already exist. Countries like Chile or South Korea are indeed the "zealous" controllers, where hierarchy and control are a defining element of the bureaucracy. These are also countries where the budgetary power of the executive vis-à-vis the legislature is relatively strong – allowing top officials to shape their control system in an administrative context that exists one step removed from the demands of external accountability. Note that it is not presidentialism that "causes" some countries to move towards macro-budgetary controls, it is the particular combination of organizational culture, reform pressure and political system that does. They are not following the ideal path of modernization; instead, they create a hybrid regime quite unlike the model originally intended by policymakers in the original modernizing countries. The structure of the organization in question, i.e. the ministry of finance, is not being transformed, but reinforced in accordance with the long-standing preferences of its professional staff (Brunsson 1989; Lapsley 2008, 90).

6 The raw coverage measures the proportion of memberships in the outcome explained by this causal path.

Figure 2: The results within the causal model

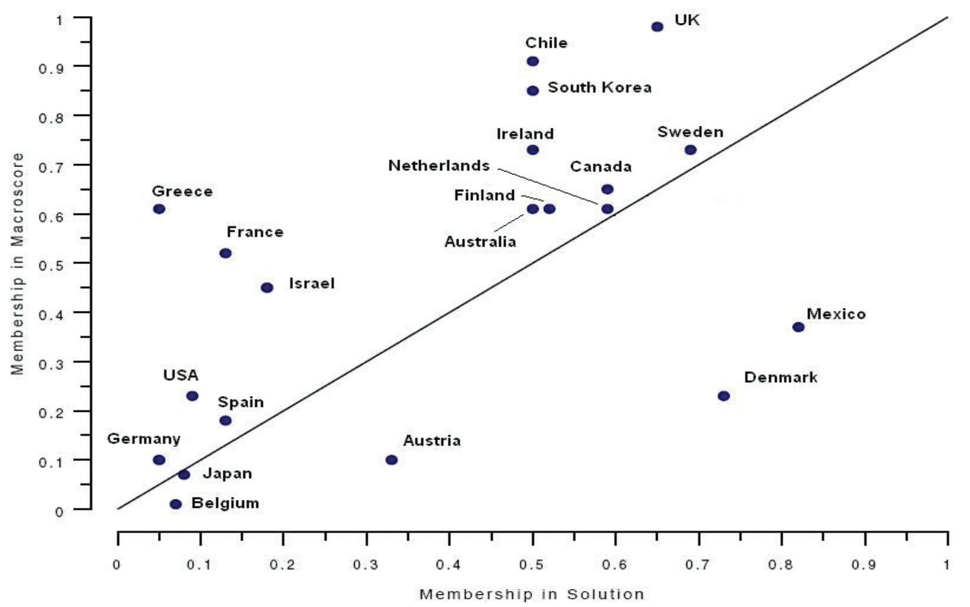


Source: Author

Figure 4 plots the presence of the outcome against the presence of the solution to illustrate the explanatory power of the sufficiency test. It shows that for most countries, the degree of membership in the outcome is at least as high as or higher than the degree of membership in the solution, thus fulfilling the requirements of a subset relationship between outcome and solution. The figure also shows the causes for the consistency being less than one. There are two strong outliers, Mexico and Denmark, and two lesser ones, Austria and Belgium. They all have lower macro-level controls than expected.

The three parliamentary countries are relatively easy to explain, because they are all cases where fiscal institutionalists would not expect a high degree of control within the central government to emerge. Denmark had minority governments in all but two years since 1980, while Belgium's political system is too unstable to support the emergence of a strong finance ministry (Hallerberg 2004; Hallerberg / Strauch / von Hagen 2009). In Austria, the causal configuration is inconclusive. Its fiscal performance should create high pressure for reform, but its organizational culture suggests that there is little appeal in wholesale modernization. Furthermore, the Austrian political system is quite unstable as well (Hallerberg 2004, 214–17).

Figure 3: Test for sufficiency of solution



Source: Author

The position of Mexico, a presidential democracy, is less clear. Like Chile, it has strong micro-level controls, and certainly enough experience with fiscal austerity to put pressure on the central government to increase controls further. Its organizational culture is similar enough to Chile's to suggest that it should be much closer to the other presidential countries in the sample. One possible explanation is that Mexico became a proper democracy about a decade after Chile, and is currently implementing reforms similar to the Chilean reforms of the 1990s (Curristine / Emery / Krause 2009), which could mean that Mexico would develop a system similar to Chile's over the next few years. The existence of these outliers does not invalidate the overall analysis. Given the complexity of modern societies it would be exceedingly unrealistic to expect every country to neatly fit into the causal setup outlined with just five conditions. The scores for consistency and coverage are well within the limits set by fsQCA practitioners and allow a generally positive confirmation of the analytical framework.

6 Conclusion

This paper argues that the development of strong macro-level controls can be explained by a combination of external reform pressure and the internal preferences of government officials, which is, in turn, shaped by the organizational culture. It also shows that there is no single determining factor that could explain why some countries move towards strong macro-controls while others seem happy not to. Countries like Chile on the one hand, and United Kingdom (UK) on the other, display similar macro-level controls, but they clearly use them in a very different context. Civil servants seem to have a substantial degree of discretion over the fiscal control regime they prefer. While the UK and other modernizing countries used the introduction of strong macro-level controls to dismantle the traditional micro control apparatus they had before, Chile and other zealous controllers readily introduced the new set of instruments on top of the strong controls that were already in place.

The results show that institutional innovation does not travel seamlessly between countries. New budgetary tools did not spread from the initial reformers because budget officials were uniformly convinced of their intrinsic value. Some countries followed the modernizing reform path, in others the new tools were integrated into different systems and thus turned into a setup not imagined by the original designers. Leaving aside the countries where the establishment of any type of budgetary centralization is not feasible, there are still enough holdouts where macro-controls could be established. However, it seems that officials in these countries believe that the costs of reform would not be justified given that they already have an acceptable degree of fiscal performance sans reform, and that modernization ill matches their cultural preferences.

The uneven adoption of macro-level controls has implications for budgetary reforms in developing countries as well. Many reforms in developing countries that took place with support from international donors over the last decade are quite similar to the modernization model described in this paper. It seems that these reforms are being applied in very different places without much consideration for local institutional, economic or social context (Andrews 2009; de Renzio 2009). The variation observed in rich countries suggests that it would be extremely unlikely for the very diverse group of developing countries to fit the same set of budgetary tools. If anything, the high incidence of traditional, hierarchical and informal public administration practices in many developing countries would suggest that they fit the causal configuration of the successful modernizing countries rather less than many developed places. The evidence from this paper would strongly caution against a uniform adoption of macro-level controls in many countries.

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Data Annex

Full Results of fsQCA Analysis

Model: MACROSCORE = f(PDI, UAI, IDV, AUSTERITY, PRES)

Algorithm: Quine-McCluskey

--- COMPLEX SOLUTION ---

frequency cutoff: 1.000; consistency cutoff: 0.825

Solution	Raw coverage	Unique coverage	Consistency
AUSTERITY* pres*pdi*uai*IDV+	0.533	0.432	0.870
AUSTERITY* PRES*PDI*UAI*idv	0.230	0.129	0.825

solution coverage: 0.661; solution consistency: 0.842

Calibrated Scores

caseid	Micro-score	Macro-score	PDI	UAI	IDV	Austerity	Pres
AUSTRALIA	0.45	0.61	0.36	0.38	0.9	0.5	0.05
AUSTRIA	0.83	0.1	0.09	0.67	0.43	0.95	0.05
BELGIUM	0.32	0.01	0.75	0.93	0.75	0.18	0.05
CANADA	0.04	0.65	0.41	0.35	0.81	0.82	0.05
CHILE	0.96	0.91	0.73	0.87	0.13	0.5	0.95
DENMARK	0.02	0.23	0.14	0.13	0.73	0.99	0.05
FINLAND	0.14	0.61	0.32	0.48	0.54	1	0.05
FRANCE	0.03	0.52	0.78	0.87	0.69	0.5	0.05
GERMANY	0.92	0.1	0.35	0.58	0.62	0.05	0.05
GREAT BRITAIN	0.2	0.98	0.35	0.22	0.9	0.99	0.05
GREECE	0.7	0.61	0.7	0.98	0.22	1	0.05
IRELAND	0.45	0.73	0.25	0.22	0.67	0.5	0.05
ISRAEL	0.44	0.45	0.11	0.82	0.42	1	0.05
ITALY	0.53	0.45	0.57	0.75	0.76	0.18	0.05
JAPAN	0.53	0.07	0.63	0.92	0.33	0.82	0.05
MEXICO	0.96	0.37	0.88	0.84	0.18	0.82	0.95
NETHERLANDS	0.22	0.61	0.39	0.41	0.81	0.95	0.05

PORTUGAL	0.31	0.1	0.73	0.96	0.16	1	0.05
SOUTH KO-REA	0.76	0.85	0.7	0.86	0.11	0.5	0.95
SPAIN	0.65	0.18	0.66	0.87	0.38	0.18	0.05
SWEDEN	0.13	0.73	0.29	0.17	0.69	0.95	0.05
USA	0.2	0.23	0.43	0.33	0.91	0.82	0.95

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