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Intergovernmental transfers and revenue sharing in Spain

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**“INTERGOVERNMENTAL TRANSFERS AND REVENUE SHARING IN
SPAIN”**

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Abstract

The main objective of this paper is to provide a general analysis of the evolution of the funding models of the Spanish Autonomous Communities (regional level) during the last decade and explore the main achievements of the new model (2001). In particular, the funding models that have been applied during these years are assessed comparing their results with the proposed objectives that they tried to meet. Finally, special attention is paid to the developments achieved by the new model with respect to the previous one in terms of economic sufficiency (static and dynamic), joint responsibility for taxation and interregional solidarity measures.

Key words: Fiscal Federalism, Spanish Autonomous Communities, Economic Sufficiency, Fiscal Co-responsibility, Interregional Solidarity

JEL classification: H7, H72, H77

1. Introduction.

The Spanish Constitution of 1978 meant a deep change in its intergovernmental structure and the beginning of an important decentralization process of competitions in favor of the new created entities, called the *Autonomous Communities* (hereafter ACs). On the other hand, the Constitution designed a financing system for the Autonomous Communities of those considered as mixed constituted by own revenues and revenues coming from the Central level. By this way, the article 156 of Spanish Constitution established the financial autonomy principle of Spanish Autonomous Communities, with respect to the coordination principles with the Central Treasury and solidarity, of non competition with other Autonomous Communities, or market freedom.

Developing that settled down in the Constitutional Text, the system of autonomous financing, regulated in the Organic Law of Financing of the Autonomous Communities (also called, *Ley Orgánica de Financiación de las Comunidades Autónomas*, LOFCA) since 1980 configured a resources system structured in three blocks: sufficiency block that seeks to assure the financing of transferred services by the Central Government to the Autonomous Communities; solidarity block, with which is sought to make effective the solidarity principle among the Autonomous Communities; and an autonomy block that allows to serve to the autonomy in the regional government expense.

Also, the Organic Law of Autonomous Communities Financing of the, in their article 4, contemplated the financial resources that should serve to the attainment of these principles:

"1. Conformity with the section 1 of the article 157 of Spanish Constitution, and without damage of that settled down in the rest of the articulate one, the Autonomous Communities resources will be constituted for:

- t) Revenues coming from their patrimony and other of private right.
- b) Their own taxes, rates and special taxes.
- c) The shared taxes, total or partially, from the Central Government.
- d) The overcharges that could settle down on the taxes of the Central Government.
- e) The participations in Central Government revenues.
- f) The product of the credit operations.
- g) The product of the tickets and sanctions in the environment of their competition.
- h) Their own public prices.

2. The Spanish Autonomous Communities will be able to obtain revenues equally coming from:

a) The assignments that settle down in the Spanish General Budgets, of agreement with that prepared in the present Law.

b) The transfers of the called “*Fondo de Compensación Interterritorial*” whose resources have the character of general load from the Central Government to the effects foreseen in the articles 2, 138 and 158 of the Constitution.

Lastly, we should say that another excellent characteristic of the autonomous communities financing model has been its lack of stability in time. The financing process has crossed five different phases:

to) The denominated “transitory period”, between 1980 and 1986.

b) The called “definitive period”, between 1987 and 1991.

c) The five year period 1992-1996.

d) The five year period 1997-2001.

e) A new phase begun since 2002 that it can be described no longer as “five year period”, has vocation of constituting the definitive system of financing.

In spite of this design, the Autonomous Communities had a scarce autonomy in obtaining revenues, having rested their financing mainly in the transfer of resources on the part of Central Government, well by general transfers, well by means of the surrender of tributes without the Autonomous Communities had significant normative competitions to alter these until the year 1997.

In the first stage, denominated “transitory period” from the beginning of the decentralisation process until the moment in that different Autonomous Communities receive its responsibilities, it’s transferred to the Autonomous Communities an important volume of central powers, using for their financing the “effective cost” mechanism. The method of the effective cost was based on to determine the cost that it came assuming the Central Government for its responsibilities and to transfer to Autonomous Communities the precise funds so that they could continue lending the same ones at the same level that made it the Central Government.

Since 1983, with the promulgation of the Act 30/1983, of December 28, it started the decentralisation of taxes from the Central Government to the Autonomous Communities. On this way, it's important to stand out two elements. In the first place, that what is given to the different Autonomous Communities is the collection obtained by the different taxes figures in their territory, not the capacity to legislate on the same ones. In second place, that the tax decentralisation will only take place when the cost of the services transferred each one of the Autonomous Communities overcame the own taxes in its territory. This is this way because the system contemplates that the cost of the transferred services is covered by the sum of the obtained collection of the own taxes and the participation in revenues of the Central Government. This situation causes an indifference on Autonomous Communities in the administration of shared taxes because a bigger collection of shared taxes means less revenue sharing. On the other hand, a smaller collection results in an increment in the resources perceived via revenue sharing. In any event, improvements in the administration of the shared taxes are not translated in any case in more revenues for the Autonomous Community that negotiates them more efficiently.

During this whole transitory period, the financing obtained by each ACs is determined as:

$$FT_i = RTG_i + TR_i \quad [1.1]$$

where:

FT_i : Total financing of ACs "i"

RTG_i : Total resources directly negotiated in turn by that ACs "i" that are composed of the sum of derived funds of the Shared Taxes (TC_i), more those coming from the Fees (TA_i)

TR_i : Transfers that receives from the Central Government these ACs "i" for participation in the general revenues of the Central Government (PIG_i), being the percentage of participation of each ACs in the revenues of the Central Government ($PPIE_i$):

$$PPIE_i = (CE_i - TC_i - TA_i) / IE \quad [1.2]$$

where CE_i is effective cost of services transferred to ACs "i" and IE the Central Government Revenues.

The Agreement of Spanish Fiscal and Financial Politics's Council 1/1986, of November 7, for which the Method of application of the financing system was approved in the period 1987/91, means the beginning of a new stage in the autonomous financing models in the one that, like we will see, it will consolidate the revenue sharing as the main line of the system.

In this agreement is distinguished between the denominated “unconditional financing block” and the “conditional financing block”; the first one dedicated to allow to the ACs to finance the transferred services covering the cost of the same ones appropriately (and in the one that the financing of education powers differs from the rest of competitions) and the second integrated by the *Fondo de Compensación Interterritorial* (FCI, whose allotment among the different Autonomous Communities was made according to the approaches settled down in the Act 7/1984, of March 31 that the FCI regulated).

The block of unconditional financing will be integrated by the shared taxes, the participation percentage in the revenues of the Central Government and fees. Once concluded the “transitory period”, in which the allotment approach was centered in the guarantee of the effective cost of transferred services, these will distribute in function of the variables socioeconomic collections in the art. 13 of the *Ley Orgánica de Financiación de las Comunidades Autónomas*, LOFCA; once determined these socioeconomic variables, the percentage of participation of each Autonomous Community will keep in mind the quantity fixed as objective of collection of the shared taxes and fees (“normative collection”). Taking the year base 1986, the initial financing is determined that should receive each one of the Autonomous Communities and an index of evolution of the same one for each one of the years of duration of the system

The adopted evolution index was that of growth of the “Tributary Revenues Adjusted Structurally” (also called, *Ingresos Tributarios Ajustados del Estado*, ITAE), defined as the state collection obtained by the direct and indirect taxes, Social Security and unemployment contributions.

This evolution is subject to two limits: it cannot be superior to the growth of the Nominal Gross Domestic Product, neither inferior to the growth of the one denominated “equivalent expense” or General Administration of the State expenses in the competitions transferred to the Autonomous Communities.

The biggest novelty takes place in shared taxes. The Agreement of the Council points out clearly that are part of the block of unconditional financing “the quantity corresponding to the objective fixed for 1986 in collection concept to obtain for the Autonomous Communities for the shared taxes (...), calculated in function of the increase of these revenues on those really obtained in 1984”. By this way, starting from this moment, what will keep in mind will not be the effective collection, like it happened during the “transitory period”, but the foreseen

collection (denominated “normative collection”), with independence of the best or worse administration that could carry out the Autonomous Community drove to obtain bigger or smaller revenues. Therefore, an improvement in the administration will suppose additional resources; otherwise, if a worse administration takes him to obtain a collection below the one foreseen, this would not suppose an alteration of the resources coming from the participation in revenues of the Central Government, should be palliated through other mechanisms.

With that which, in this new stage, the total financing received by the ACs "i" is determined as:

$$FT_i = TC_i + TA_i + PIG_i \quad [1.3]$$

being calculated the participation in revenues of the State, (PIG_i) as:

$$PIG_i = (PPIE_i * ITAE) - TA_i - TC_i \quad [1.4]$$

Being determined so much shared taxes as fees in normative collection.

The established financing model for the following period (1992-1996) constitutes a continuation of the previous five year period; the evolution of the Autonomous Communities financing was held to the same rules, taking as starting point to fix the initial financing to perceive for each Autonomous Community the one received in the year base 1990. Autonomous Communities were divided in two blocks: those of the article 143 (Low responsibility with no management of education or health services) of the Spanish Constitution and those of the Article 151 (High responsibility wich manage education or health services).

On the other hand, it was modified the operation of the *Fondo de Compensación Interterritorial* (Act 29/1990, of December 26), so that alone it benefitted to the Autonomous Communities that had the consideration of Objective nº 1 for the European Union.

They were also introduced in this period coordination measures of the autonomous communities indebtedness to complete the conditions of the Treaty of the European Union. In 1993 was modified the participation in revenues of the Central Government, unfolding it in a participation tract in general revenues and a tract in 15% of the quota liquid of the Personal Income Tax (IRPF). Starting from the reformation of October of 1993 the financing to receive for each ACs is determined as.

$$FT_i = TC_i + TA_i + PIR_i + PIG_i \quad [1.5]$$

where (PIG_i) continues being the participation in general revenues of the Central Government and (PIR_i) the participation in Personal Income Tax.

2. Economic Análisis of financing autonomous communities in Spain for 1997-2001.

The Agreement of the Advice of Fiscal and Financial Politics of 23 September of 1996, that establishes the financing system of the Autonomous Communities for the five year period 1997-2001, and that it is summed up in the Organic Act 3/1996, of 27 December, of partial modification of the LOFCA and in the Act 14/1996, of 30 December, of Shared Taxes, means an important change in the system of autonomous communities financing.

The most excellent changes will be the configuration of the Personal Income Tax (IRPF) a shared tax and the modification of the conditions of the decentralisation of taxes like a form of deepening in the fiscal accountability.

The most important novelty for the new five year period is the configuration of the Personal Income Tax (IRPF) like a shared tribute; for it, it's unfolded in two rates (85% the central government one, 15% the autonomous communities one) and it's granted to the Autonomous Communities normative capacity (with certain limitations) to regulate their rate and the autonomous communities deductions.

In what refers to the guarantees of the system, it settles down that the financing to perceive in the year base for each one of the Autonomous Communities, it's the same one that perceived by the application of the previous system, noticing some guarantees additionally to the revenues evolution.

This way, in front of the effective previous model since October 1993 in that the financing of each ACs was determined as:

$$FT_i = TC_i + TA_i + PIR_i + PIG_i \quad [2.1]$$

In the new system it becomes:

$$FT_i = TC_i + TA_i + PIR_i + TIR_i + PIG_i \quad [2.2]$$

Being (TIR_i) the collection obtained by the shared Personal Income Tax (IRPF)

As we have already pointed, it didn't imply that ACs is increased their financial resources with the revenues of the TIR, at least in their first year of application, since the financial neutrality of the year was recognized for 1996, that is to say that the volume of resources of that Autonomous Community i obtained starting from [2.1] for the system 1992-1996 corrected by the introduction of the PIR had to be the same ones that those obtained through the application of [2.2]:

$$TC_i + TA_i + PIR_i + PIG_{i(1996)} = TC_i + TA_i + PIR_i + TIR_i + PIG_{i(1997)}$$

Of where it's very simple to deduce that: $PIG_{i(1996)} = TIR_i + PIG_{i(1997)}$

And that their determination would be adjusted by subtraction of terms based on this procedure: $FT_i - (TC_i + TA_i + PIR_i + TIR_i) = PIG_{i(1997)}$ [2.3]

Once explained the basic mechanisms of system 1997-2001, it's observed how a happened fact the following year of the model (Reforms in Personal Income Tax in 1998) affected many of the sources of Autonomous Communities financing.

The foregone negative effect in autonomous communities revenues due to Reforms in Personal Income Tax outlined this way the justification of some type of economic compensation. The elected way was to increase the decentralisation of this tax since the Reforms in Personal Income Tax was not the only modification that was made to model 1997-2001. To this, the later Reform of the system would be added according to Agreement of the *Consejo de Política Fiscal y Financiera* of April of 1998, in which the possible effects of the reforms of the Personal Income Tax were mitigated on the autonomous financing with retroactive effect from January 1997. It was approved that the twelve Autonomous Communities with responsibilities on the Personal Income Tax ratified their support to the Reforms, that the slope would only affect to the central government rate without varies the autonomous communities one bearing the Central Government with the weight of the reformation with independence that the state collection of the Personal Income Tax grows for above or below the GDP that the Fund of Guarantee will provide a grant to those Autonomus Communities whose derived resources of the IRPF (TIR + PIR) without use of normative capacity evolves in smaller quantity that the GDP along the five year period (Guarantee of financial neutrality of the IRPF), where that guaranteed minimum coincided with the maximum of the five year period 1992-1996 and the new cautions were applied from 1997) and that the

PIG would grow as minimum in the same proportion that the GDP¹ and not like ITAE as well as an increase of the equivalent minimum dynamic sufficiency to 90% of the average growth. Finally, in 2001 an additional guarantee of minimum financing was settled down per capita in 90% of average, calculated before guarantees and included the financing by fees and shared taxes. Also, the guarantees worked as quantities to bill liquidated annually.

This is the description of the model of autonomous communities financing corresponding to the five year period 1997-2001 in opposition to the framework that had preceded him. Next, the empiric analysis of the this models is approached (TABLES 1 and 2). The main conclusion obtained when analyzing such tables is that the global autonomous financing has not entered in a radical crisis in the decade of the ninety, because they have applied the Guarantees approved in the model, what has supposed that the total financing has been able to increase in 1992-1999 in 30.308,56 million Euros.

In this sense, according to the TABLE 3, the financing system didn't produce appreciable inequalities among the autonomous communities that applied the general system (not "foral"). Existed, on the other hand, differences very appreciable among the autonomous communities per capita financing of the article 143 of common régime and the "foral" ACs and among those of the article 151 of common and this foral ACs.

2.1. Shared taxes

They have played a neuter paper in the evolution of the financial restriction from 1986 when differing among the real collection that corresponded to the ACs and the calculated normative collection applying the indexes that prevailed. According to this differences, real revenues that exceeds this normative collection were additional resources for the ACs like incentive to their efficient tributary administration being important during the last two five year period the total earnings due to differences between the normative collection and the real one (TABLE 4).

Anyway, to highlight that the model 1997-2001 seem to have incentivated more to diminish fiscal pressure that to increase it. Also, they have spread to reduce it through the deductions in the Income Personal Tax (IRPF) in 1997-2001.

2.2. Intergovernmental Transfers and guarantees

¹ What won't be since of practical use in the whole five year period the ITAE evolved very above the nominal GDP. Only in 2001 the ITAE's growth was less than the GDP, although when measuring the growths accumulated from 1996 the result was bigger.

In the five year period 1997-2001 a novelty takes place regarding the model 1992-1996 and is the establishment of two tracts of the participation of the ACs in the revenues of the Central Government (PIR and PIG). Due of having eliminated the previous ones limits of evolution (minimum and maximum that existed for the revenue sharing in Personal Income Tax applied between 1994 and 1996), seemed to imply that in the model 1997-2001 the Autonomus Communities had assumed the partial decentralisation of the Personal Income Tax - IRPF had made it to have a greater degree of fiscal accountability (TABLES 5 and 6).

On the other hand, the model 1997-2001 included as novelty a Guarantee Fund like solidarity mechanism (TABLE 7) although it was debatable from the view of the fiscal accountability. In terms accumulated this guarantees have supposed a total of 2.153,89 million of Euros (3,1% of the basic financing), of those that are located in 2000 and 2001 more than the half, what doesn't seem to have been consolidated as effective entrance in the restriction financial initial of the moel of effective financing for the Autonomus Communities beneficiaries.

In the Spanish case, from the first financing system, the PIG was really configured as a closing mechanism where the participation tract in year base was obtained in a different way as is a Autonomus Communities that had consented to the tract of Revenue Sharing in Personal Income Tax - IRPF or not.

2.3 Final Data of 2001 and reforms.

The system 1997-2001 have evolved in front of five year period previous of a very unequal way in each Autonomus Comunities according to the composition of their resources and the use of their normative capacity. In accordance with the rules signal, this model has been liquidated being significant annually the accumulated increments of resources regarding the base year 1996 updated, since during their validity are had transfer new competitions that have gone modifying the quantities of base year (TABLE 8). In per capita terms, the financial resources of the system present a wide dispersion among ACs.

As for the annual evolution of the financing regarding the base year (1996) it fits to highlight that it has presented a bigger growth (1,4542) that GDP (1,3817) (TABLE 9), although less than ITAE (1,5140), being this way more favorable than the model of the previous five year period (1992-1996) and that of Autonomus Communities that didn't subscribe it (Andalucía, Castila-La Mancha and Extremadura) whose financing evolves with GDP. The PIG has been revealed as well as the most dynamic source of revenues, given high growth of ITAE in 1997-

2001 that has overcome of the nominal GDP in four of the five exercises of the five year period (1997, 1998, 1999 and 2000). The modification of the complex system of guarantees of the model regarding the previous framework for the Agreement of 1998 transformed the uncertainty in a favorable scenario for all the Autonomous Communities being bigger as much as minor was the importance of revenues derived by Personal Income Tax - IRPF with regard to old PIG (reduced fiscal capacity with regard to his level of responsibilities) (TABLE 10).

Nevertheless, the key piece of the system of five-year financing 1997-2001 were the incorporation of Personal Income Tax - IRPF in the financing of each ACs through a direct mechanism (TIR) and indirect (PIR) in the one that appear for ACs significant differences. In global terms, personal income tax revenues have grown less than GDP in every year (1,3359 accumulated by Personal Income Tax in front of the 1,3817 accumulated of GDP) and only in Madrid and Baleares reached in 2001 bigger growths than GDP (1,4507 and 1,4494 respectively). Another of the novelties of the model was the introduction of modifications in the fiscal decentralisation of Personal Income Tax - IRPF attributed to the Autonomous Communities directly (TIR) through the use of their normative capacity that, in any event, it has not been too wide if one also keeps in mind that in the first year of the system (1997) could not train this abilities.

3. Conclusion.

The Agreement of the Council of Fiscal and Financial Politics of 27 July 2001 (modified by the adopted Agreements in 16 and 22 of November of 2001) configures the new Autonomous Communities of Common Regime financing model since January 2002. With this agreement a permanent financing model settles down that it won't be negotiation object every five years like it happened up now. This new financing model has gone into effect to the final process for which all the Autonomous Communities have assumed the responsibilities on health care in its territory.

The new financing system is based in two basic premises:

- It takes a base year (1999).
- The total financing needs of each Autonomous Community in the base year is the sum of the three financing blocks that integrate the system: the common competitions block, the health care services block and the social services block. The determination of these financing needs is carried out in homogeneous terms, for what is necessary later on to add the financing of the services that constitute singular responsibilities of certain Autonomous Communities.

On the other hand, the new system has appealed to the employment of shared tributes, like instrument to elevate the fiscal accountability degree of the Autonomous Communities. On one hand, it has enlarged the competitions sensibly that these they have to introduce normative changes in the shared taxes; for other, it has enlarged the participation of the Autonomous Communities in the Personal Income Tax until 33%; lastly, it has configured as shared taxes between Central Government and the Autonomous Communities the Value Added Tax and the Excise, although in these suppositions without transferring to the Autonomous Communities normative capacity on the same ones for the derived restrictions of the process of community fiscal harmonization.

In summary, the importance of financial guarantees has been significant given its permanently character and have also affected from an unequal way to Autonomous Communities, without keeping a direct relationship with its wealth, but with its own financing structure. Also, the unequal effects of the solidarity instruments make think that same problem appears in the current model being necessary a permanent revision, especially in periods of low economic growth.

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TABLE 1. EVOLUTION OF TOTAL AUTONOMOUS COMMUNITIES FINANCING (millions of current euros)

Autonomous Communities	1992	1993	1994	1995	1996	1997	1998	1999	Total 92-96	Mean 92-96	Total 97-99	Mean 97-99
País Vasco	3.416,69	3.820,05	3.466,48	3.765,29	4.187,90	4.185,27	4.595,49	4.760,40	18.656,41	3.731,28	13.541,16	4.513,72
Cataluña	7.915,19	7.974,92	8.156,49	10.037,70	10.384,15	10.592,95	12.397,50	12.738,84	44.468,44	8.893,69	35.729,29	11.909,76
Galicia	3.918,45	3.657,25	3.710,05	4.515,42	4.678,44	4.925,51	5.315,09	5.929,75	20.479,61	4.095,92	16.170,34	5.390,11
Andalucía	9.110,38	9.158,76	9.549,41	10.860,29	11.403,25	13.538,94	13.446,57	15.508,39	50.082,09	10.016,42	42.493,90	14.164,63
Asturias	513,20	583,71	503,30	561,84	629,75	690,24	800,92	847,37	2.791,80	558,36	2.338,53	779,51
Cantabria	193,04	214,22	350,96	227,74	274,64	417,49	485,38	771,92	1.260,61	252,12	1.674,79	558,26
La Rioja	152,32	192,98	140,55	146,97	161,99	191,54	217,35	370,56	794,80	158,96	779,45	259,82
Murcia	480,84	466,03	359,34	425,44	500,02	648,13	656,25	1.040,18	2.231,68	446,34	2.344,57	781,52
C.Valenciana	4.777,69	5.631,92	4.997,25	5.681,51	5.802,74	6.231,56	7.332,49	7.559,33	26.891,11	5.378,22	21.123,38	7.041,13
Aragón	553,22	497,66	602,07	776,00	766,99	1.126,66	1.124,69	1.677,80	3.195,94	639,19	3.929,15	1.309,72
C.L Mancha	1.056,88	1.520,28	1.531,71	1.744,64	1.426,83	1.933,70	2.070,32	2.291,67	7.280,33	1.456,07	6.295,69	2.098,56
Canarias	1.450,86	1.643,19	1.909,69	2.487,39	2.676,86	2.804,90	2.990,30	3.159,86	10.167,99	2.033,60	8.955,06	2.985,02
Navarra	1.068,22	842,22	1.046,18	1.330,16	1.320,83	1.488,27	1.692,14	1.721,18	5.607,61	1.121,52	4.901,59	1.633,86
Extremadura	675,55	723,56	493,63	660,98	1.012,47	1.112,16	1.280,02	1.381,31	3.566,19	713,24	3.773,49	1.257,83
Baleares	242,67	522,00	232,30	296,06	315,04	412,32	759,36	799,66	1.608,06	321,61	1.971,33	657,11
Madrid	1.767,73	1.326,44	1.329,35	1.755,53	2.195,26	2.588,71	2.881,59	4.070,11	8.374,31	1.674,86	9.540,40	3.180,13
C.León	1.096,95	1.603,91	1.561,06	1.951,46	1.779,55	2.237,60	2.479,92	4.070,11	7.992,93	1.598,59	8.787,63	2.929,21
ACs 143	6.732,40	7.650,78	7.104,27	8.546,66	9.062,54	11.358,55	12.755,80	17.320,69	39.096,65	7.819,33	41.435,04	13.811,68
ACs 151	31.657,48	32.728,31	32.835,54	38.677,77	40.454,16	43.767,39	47.769,58	51.377,75	176.353,27	35.270,65	142.914,72	47.638,24
Total ACs	38.389,88	40.379,10	39.939,81	47.224,43	49.516,70	55.125,94	60.525,37	68.698,44	215.449,92	43.089,98	184.349,76	61.449,92

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (various years), BADESPE, Mº de Hacienda.

TABLE 2. EVOLUTION OF TOTAL FINANCING. SPANISH AUTONOMOUS COMMUNITIES (millions of current euros)

Autonomous Communities	1992	1993	1994	1995	1996	1997	1998	1999	Total 92-96	Mean 92-96	Total 97-99	Mean 97-99
F.Incondicionada	17.472,12	18.321,91	20.440,71	21.390,94	23.850,45	26.435,40	29.479,40	33.795,92	101.476,13	20.295,23	89.710,72	29.903,57
PIG	9.112,26	10.133,75	10.866,52	11.780,47	12.640,87	18.186,29	19.065,37	10.156,04	54.533,87	10.906,77	27.407,70	9.135,90
PIR	0	0	30,97	79,87	137,83	2.439,25	2.729,98	2.574,29	248,67	49,73	7.743,52	2.581,17
Fondo Garantía	0	0	0	0	0	191,59	130,92	732,31	0	0	1.054,83	351,61
Coste efectivo	60,55	44,72	6,11	82,61	904,55	62,63	26,70	1.191,87	1.098,55	219,71	1.281,20	427,07
Par. Pr Ing Estado	429,93	452,71	176,88	192,16	201,51	212,86	223,22	240,19	1.453,19	290,64	676,27	225,42
TIR	0	0	0	0	0	3.899,98	4.166,15	4.239,49	0	0	12.305,62	4.101,87
T. cedidos	4.118,74	3.958,52	4.738,08	4.743,92	4.889,91	5.939,92	6.818,01	7.845,00	22.449,18	4.489,84	20.602,94	6.867,65
Tasas af servicios	357,15	382,94	852,04	422,65	444,99	469,28	525,85	573,54	2.459,77	491,95	1.568,67	522,89
Trib. Concertados	3.393,48	3.349,27	3.770,10	4.089,27	4.630,79	5.033,60	5.793,19	6.243,19	19.232,91	3.846,58	17.069,98	5.689,99
F.Condicionada	17.077,38	17.495,02	19.498,50	22.196,83	22.050,19	25.243,15	28.520,61	31.627,26	98.317,92	19.663,58	85.391,01	28.463,67
Trf sani- s.social	9.193,91	9.829,20	11.123,31	11.600,46	12.434,60	12.074,35	13.815,66	14.511,86	54.181,49	10.836,30	40.401,87	13.467,29
Otras trf sec32	0	35,40	53,85	84,26	30,47	195,95	109,91	197,68	203,97	40,79	503,53	167,84
Contrat programa	251,28	200,58	143,10	127,16	130,24	164,39	256,80	267,89	852,35	170,47	689,08	229,69
FCI	774,37	774,37	774,37	774,37	774,37	800,82	818,85	833,59	3.871,87	774,37	2.453,25	817,75
Subven. Estatales	1.843,26	829,73	677,60	831,61	759,77	894,24	1.212,36	1.693,70	4.941,97	988,39	3.800,30	1.266,77
Convenios invers	650,23	435,31	388,66	346,08	527,20	560,62	619,96	1.105,38	2.347,49	469,50	2.285,96	761,99
Partic CCLL	3.325,49	3.518,07	3.926,79	4.253,98	4.306,27	4.532,43	4.787,17	5.177,22	19.330,60	3.866,12	14.496,83	4.832,28
Ayudas UE	1.038,85	1.872,35	2.410,81	4.178,91	3.087,26	6.020,34	6.899,90	7.839,94	12.588,18	2.517,64	20.760,18	6.920,06
Recu propios	3.840,38	4.562,16	3.699,57	3.640,29	3.616,07	2.906,49	2.533,95	2.113,60	19.358,46	3.871,69	7.554,05	2.518,02
F.Incond+Condic	34.549,50	35.816,93	39.939,81	43.587,77	45.900,64	52.219,45	58.000,01	65.423,18	199.794,65	39.958,93	175.642,65	58.547,55
Total	38.389,88	40.379,10	43.639,37	47.228,06	49.516,70	55.125,94	60.533,96	67.536,78	219.153,11	43.830,62	183.196,69	61.065,56

Note: Limitations exist when comparing Navarra and Basque country ("foral" regime) and even in Canarias (special fiscal régime) with the rest of common regyme system. It has not been considered Ceuta and Melilla.

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (various years), BADESPE, Mº de Hacienda.

TABLE 3. EVOLUTION OF PER CAPITA TOTAL FINANCING (mean index = 100 for each level of responsibilities)

Autonomous Communities	1992	1993	1994	1995	1996	1997	1998	1999	Mean 92-96	Mean 97-99
País Vasco	121,60	131,51	118,95	109,68	119,91	110,76	111,43	108,64	119,86	110,20
Cataluña	97,82	95,33	97,18	101,53	102,43	96,58	103,56	98,26	99,04	99,53
Galicia	107,42	96,98	98,05	101,31	102,47	99,72	98,59	103,99	101,20	100,82
Andalucía	98,29	95,58	99,33	95,91	94,68	103,91	94,55	101,65	96,67	99,96
Asturias	104,82	104,91	97,41	90,39	97,34	85,12	87,95	69,71	98,55	79,51
Cantabria	81,79	79,87	140,92	76,01	87,56	106,20	109,94	130,30	92,21	117,25
La Rioja	129,19	144,02	112,97	98,19	102,81	96,99	98,01	124,66	116,25	108,67
Murcia	102,75	87,63	72,77	71,61	76,63	79,25	71,45	82,03	81,53	78,15
C. Valenciana	92,75	105,76	93,53	90,28	86,94	86,30	93,04	89,01	93,45	89,53
Aragón	103,97	82,30	107,23	114,88	108,60	127,28	113,14	126,11	103,72	122,27
C.L Mancha	142,38	180,23	195,55	185,15	140,10	151,49	144,43	118,43	168,24	135,47
Canarias	72,73	79,68	92,30	102,06	100,10	96,94	94,69	90,45	90,59	93,89
Navarra	154,04	117,48	145,45	157,00	152,42	158,74	165,37	158,31	145,82	160,77
Extremadura	142,14	133,97	98,43	109,56	159,08	139,42	142,88	114,78	129,35	130,14
Baleares	76,46	144,72	69,36	73,48	69,67	72,75	119,31	86,80	86,23	93,28
Madrid	79,83	52,71	56,89	62,45	73,50	69,15	68,55	70,56	65,10	69,62
C. León	96,27	123,86	129,83	134,90	119,29	119,67	118,11	145,93	121,46	129,79
ACs 143	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00
ACs 151	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00
Total ACs	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (various years), BADESPE, M^o de Hacienda.

TABLE 4. SHARED TAXES. AUTONOMOUS COMMUNITIES (millions of current euros)

Autonomous Communities	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	Mean 92-96	Mean 97-01
Cataluña	1069,09	1054,73	1243,96	1228,87	1265,35	1398,89	1622,88	1857,33	1456,67	1586,67	1172,40	1584,49
Galicia	232,92	216,21	247,15	258,87	269,11	292,85	331,73	370,39	325,25	354,28	244,85	334,90
Andalucía	611,42	618,68	715,36	718,03	757,97	856,14	986,98	1140,84	792,87	877,37	684,29	930,84
Asturias	108,24	105,93	191,80	123,84	117,84	151,28	157,54	182,13	161,94	176,39	129,53	165,86
Cantabria	48,51	51,37	119,33	61,21	67,82	85,62	107,19	118,53	61,14	66,59	69,65	87,82
La Rioja	35,13	38,50	44,11	41,47	47,05	48,71	57,35	70,88	46,46	50,61	41,25	54,80
Murcia	92,13	86,23	97,40	100,82	114,98	133,21	162,81	189,73	123,40	134,42	98,31	148,71
C. Valenciana	523,52	498,36	585,28	610,88	635,96	729,01	841,24	944,92	823,51	897,01	570,80	847,14
Aragón	162,73	159,26	173,20	178,75	184,78	225,52	242,61	284,45	238,97	260,29	171,74	250,37
C.L Mancha	118,97	119,47	131,96	138,20	142,52	165,02	188,62	208,92	157,97	174,81	130,22	179,07
Canarias	169,83	167,72	192,93	206,08	210,29	244,34	277,26	287,07	274,59	299,10	189,37	276,47
Extremadura	60,73	59,91	69,22	70,51	76,24	80,76	87,45	100,81	79,19	87,63	67,32	87,17
Baleares	91,52	93,66	112,66	123,88	144,64	171,74	210,32	290,48	146,95	160,07	113,27	195,91
Madrid	569,30	460,64	550,51	603,15	534,28	999,74	1154,96	1349,81	971,01	1057,68	543,58	1106,64
C. León	224,67	227,82	263,19	279,34	321,05	356,51	389,04	448,68	334,92	364,81	263,21	378,79
ACs 143	1287,28	1402,79	1753,39	1721,18	1751,22	2418,13	2757,90	3244,44	2321,98	2533,32	1583,17	2655,16
ACs 151	2606,78	2555,72	2984,69	3022,74	3138,69	3521,24	4060,11	4600,56	3672,90	4014,44	2861,72	3973,85
Total ACs	4118,74	3958,52	4738,08	4743,92	4889,91	5939,38	6818,01	7844,99	5994,88	6547,76	4489,83	6629,01

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (various years), BADESPE, M^o de Hacienda.

TABLE 5. EVOLUTION OF PROFITS OF THE COMPLEMENTARY RATE OF PERSONAL INCOME TAX (IRPF) (TIR) FOR AUTONOMOUS COMMUNITIES (UNCONDITIONAL FINANCING: NEGOTIATED RESOURCES FOR CENTRAL GOVERNMENT WITH A SHARE OF THE AUTONOMOUS COMMUNITIES) (millions of current euros)

Autonomous Communities	1997	1998	1999	2000	2001	Mean 97-01
Cataluña	1062,79	1138,79	1161,31	1.243,54	1.385,65	1198,41
Galicia	253,71	266,58	256,35	297,49	324,21	279,67
Andalucía	0	0	0	0	0	0
Asturias	134,89	142,21	136,55	158,72	173,75	149,23
Cantabria	62,57	68,39	67,32	73,61	83,14	71,01
La Rioja	34,64	37,42	38,81	40,44	45,32	39,33
Murcia	91,63	97,35	93,63	106,99	118,51	101,62
C. Valenciana	437,73	465,79	472,61	514,84	567,81	491,76
Aragón	167,75	170,19	173,49	197,26	207,865	183,31
C. La Mancha	0	0	0	0	0	0
Canarias	168,29	184,40	179,61	196,09	222,65	190,21
Extremadura	0	0	0	0	0	0
Baleares	107,97	116,97	121,31	125,75	141,78	122,75
Madrid	1108,90	1200,81	1274,72	1302,75	1465,08	1270,45
C. León	269,07	277,21	263,76	314,16	336,33	292,11
ACs 143	1977,44	2110,58	2169,61	2.319,70	2.571,78	2229,82
ACs 151	1922,53	2055,56	2069,87	2.251,97	2.500,32	2160,05
Total ACs	3899,98	4166,15	4239,49	4.571,67	5.072,10	4389,88

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (varios años), BADESPE, M° de Hacienda.

TABLE 6. EVOLUTION OF REVENUE SHARING ON PROFITS OF PERSONAL INCOME TAX (IRPF) (PIR) (UNCONDITIONAL FINANCING: RESOURCES AVAILABLE BY CENTRAL GOVERNMENT) (millions of current euros)

Autonomous Communities	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	Mean 92-96	Mean 97-01
Cataluña	0	0	7,86	17,06	26,32	1.062,79	1.140,77	1.049,23	1.029,99	1.166,34	10,25	1089,82
Galicia	0	0	0	8,73	15,58	253,71	267,53	232,28	251,59	284,90	4,86	258,00
Andalucía	0	0	9,56	20,73	22,43	0	0	0	0	0	10,54	0
Asturias	0	0	0,56	1,22	6,47	44,97	47,40	41,06	44,95	152,71	1,65	66,22
Cantabria	0	0	0,39	0,84	0,88	62,57	68,39	60,75	61,17	69,27	0,42	64,43
La Rioja	0	0	0,19	0,40	0,43	23,09	25,02	35,26	34,12	38,64	0,20	31,22
Murcia	0	0	0,43	0,94	2,03	61,09	65,64	57,48	88,87	100,64	0,68	74,74
C. Valenciana	0	0	4,68	10,15	25,00	437,73	473,58	428,60	428,76	485,52	7,96	450,83
Aragón	0	0	0,78	1,70	2,21	55,92	58,79	156,69	165,21	187,08	0,94	124,73
C.L Mancha	0	0	1,15	2,49	2,67	0,00	0,00	0,00	0	0	1,26	0
Canarias	0	0	2,44	5,30	16,95	168,30	184,40	161,42	158,73	179,74	4,94	170,52
Extremadura	0	0	0	0	0	0	0	0	0	0	0	0
Baleares	0	0	0,36	0,79	3,60	0	117,61	110,44	102,84	116,45	0,95	89,47
Madrid	0	0	2,63	5,70	8,25	0	0	0	0	811,07	3,31	162,21
C. León	0	0	0	3,82	5,00	269,07	280,84	241,08	270,27	306,05	1,76	273,46
ACs 143	0	0	6,48	17,90	31,55	516,71	663,70	702,76	767,44	1.781,91	11,19	886,50
ACs 151	0	0	24,55	61,96	106,27	1.922,53	2.066,28	1.871,53	1.869,06	2.116,50	38,56	1969,18
Total ACs	0	0	31,03	79,87	137,83	2.439,25	2.729,98	2.574,29	2.636,49	3.898,41	49,74	2855,68

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (varios años), BADESPE, M° de Hacienda.

TABLE 7. GUARANTEE FUND (UNCONDITIONAL FINANCING: RESOURCES AVAILABLE BY CENTRAL GOVERNMENT) (millions of current euros)

Autonomous Communities	1997	1998	1999	2000	2001	Total 1997-2001
Cataluña	46,86	11,83	224,48	175,04	92,37	550,57
Galicia	23,24	25,12	105,68	107,83	76,51	338,38
Asturias	9,76	10,56	35,13	30,56	46,45	132,46
Cantabria	3,88	-0,58	16,68	14,91	11,31	45,93
La Rioja	2,24	0,77	6,39	7,12	6,92	23,45
Murcia	3,49	0,81	21,82	20,51	7,88	54,50
C. Valenciana	28,86	7,52	108,65	80,90	30,33	256,26
Aragón	8,64	10,09	60,77	55,76	50,49	185,75
Canarias	0	0	17,38	25,38	9,35	52,11
Illes Balears	0,48	-0,48	4,63	-1,74	53,47	56,36
Madrid	32,24	16,62	-21,48	-27,38	0	0
C. y León	31,91	40,09	130,68	133,34	122,10	458,12
ACs 143	93,00	86,00	255,00	233,09	298,35	957,18
ACs 151	99,00	44,00	456,00	389,15	208,56	1196,71
Total ACs	191,59	122,35	710,81	622,24	506,91	2153,89

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (varios años), BADESPE, M° de Hacienda.

TABLE 8. AUTONOMOUS COMMUNITIES FINANCING 1997-2001. MAIN FACTORS (TIR + PIR + PIG + GUARANTEE FUND) (millions of current euros)

Autonomous Communities	TIR 1997	PIR 1997	PIG 1997	GUAR 1997	F. TOTAL 1997	TIR 1998	PIR 1998	PIG 1998	GUAR 1998	F. TOTAL 1998	TIR 1999	PIR 1999	PIG 1999	GUAR 1999	F. TOTAL 1999
Cataluña	1.063,00	1.063,00	716,39	46,86	2.888,83	1.139,00	1.141,00	834,69	11,83	3.126,02	1.161,00	1.049,00	913,78	224,48	3.348,80
Galicia	254,00	254,00	1.232,44	23,24	1.763,09	267,00	268,00	1.323,30	25,12	1.883,49	256,00	232,00	1.480,65	105,68	2.074,97
Andalucía	0	0	3.871,00	0	3.871,00	0	0	4.223,00	0	4.223,00	0	0	n.d.	0	n.d.
Asturias	135,00	45,00	6,75	9,76	196,38	142,00	47,00	7,25	10,56	207,43	137,00	41,00	7,90	35,13	220,65
Cantabria	63,00	63,00	42,19	3,88	171,23	68,00	68,00	45,31	-0,58	181,52	67,00	61,00	49,46	16,68	194,22
La Rioja	35,00	23,00	9,17	2,24	69,15	37,00	25,00	9,85	0,77	73,07	39,00	35,00	106,35	6,39	186,81
Murcia	92,00	61,00	14,11	3,49	170,32	97,00	66,00	15,19	0,81	180,11	94,00	57,00	17,59	21,82	190,53
C. Valenciana	438,00	438,00	796,61	28,86	1.700,94	466,00	474,00	855,37	7,52	1.810,03	473,00	429,00	933,63	108,65	1.943,49
Aragón	168,00	56,00	36,69	8,64	269,00	170,00	59,00	42,03	10,09	287,26	173,00	157,00	361,02	60,77	751,97
C. La Mancha	0	0	451,00	0	451,00	0	0	476,00	0	476,00	0	0	n.d.	0	n.d.
Canarias	168,00	168,00	675,06	0	1.011,65	184,00	184,00	740,41	0	1.109,22	180,00	161,00	806,72	17,38	1.165,13
Extremadura	0	0	349,00	0	349,00	0	0	369,00	0	369,00	0	0	n.d.	0	n.d.
Illes Balears	108,00	0	24,27	0,48	132,73	117,00	118,00	164,70	-0,48	399,44	121,00	110,00	137,65	4,63	374,03
Madrid	1.109,00	0	-239,61	32,24	901,52	1.201,00	0	-256,96	16,62	963,85	1.275,00	0	-275,10	-21,48	978,14
C. y León	269,00	269,00	201,58	31,91	771,64	277,00	281,00	216,45	40,09	818,23	264,00	241,00	240,54	130,68	876,06
ACs 143	1.977,00	517,00	895,00	93,00	2.580,00	2.111,00	664,00	1.089,00	86,00	3.949,00	2.170,00	703,00	645,00	255,00	3.772,00
ACs 151	1.923,00	1.923,00	7.292,00	99,00	11.236,00	2.056,00	2.066,00	7.976,00	44,00	12.143,00	2.070,00	1.872,00	4.135,00	456,00	8.532,00
Total	3.900,00	2.439,00	8.186,00	191,59	13.816,00	4.166,00	2.730,00	9.065,00	122,35	16.092,00	4.239,00	2.574,00	4.780,00	710,81	12.304,80

TABLE 8. AUTONOMOUS COMMUNITIES FINANCING 1997-2001. MAIN FACTORS (TIR + PIR + PIG + GUARANTEE FUND) (millions of current euros) (continuation)

Autonomous Communities	TIR 2000	PIR 2000	PIG 2000	GUAR 2000	F. TOTAL 2000	TIR 2001	PIR 2001	PIG 2001	GUAR 2001	F. TOTAL 2001	ACCUM INDEX TOTAL	F. TOTAL per capita 2001	F. TOTAL per capita 2001 (index)
Cataluña	1.243,54	1.029,99	977,68	175,04	3.647,54	1.385,65	1.166,34	1.062,08	92,37	3.912,27	1,4141	968,93	101,41
Galicia	297,49	251,59	1.569,13	107,83	2.254,44	324,21	284,90	1.712,29	76,51	2.417,69	1,4721	1.133,41	118,62
Andalucía	0	0	n.d.	0	n.d.	0	0	n.d.	0	n.d.	n.d.	n.d.	n.d.
Asturias	158,72	44,95	8,37	30,56	239,84	173,75	152,71	357,98	46,45	733,23	1,4437	956,33	100,09
Cantabria	73,61	61,17	286,57	14,91	451,20	83,14	69,27	312,14	11,03	483,44	1,4650	1.109,87	116,16
La Rioja	40,44	34,12	114,94	7,12	205,05	45,32	38,64	125,19	6,92	219,77	1,4503	1.082,78	113,33
Murcia	106,99	88,87	507,91	20,51	747,03	118,51	100,64	553,24	7,88	802,08	1,4695	840,46	87,96
C. Valenciana	514,84	428,76	1.013,03	80,90	2.134,85	567,81	485,52	1.104,59	30,33	2.292,33	1,4396	832,62	87,14
Aragón	197,26	165,21	383,00	55,76	817,68	207,865	187,08	417,17	50,49	876,72	1,4421	1.086,58	113,72
C. La Mancha	0	0	n.d.	0	n.d.	0	0	n.d.	0	n.d.	n.d.	n.d.	n.d.
Canarias	196,09	158,73	865,49	25,38	1.295,78	222,65	179,74	942,72	9,35	1.388,17	1,4695	992,47	103,87
Extremadura	0	0	n.d.	0	n.d.	0	0	n.d.	0	n.d.	n.d.	n.d.	n.d.
Illes Balears	125,75	102,84	146,27	-1,74	413,38	141,78	116,45	159,32	53,47	512,05	1,6429	787,68	82,44
Madrid	1302,75	0	463,87	-27,38	2.801,43	1465,08	811,07	532,28	0	3.133,79	1,4612	808,90	84,66
C. y León	314,16	270,27	1.376,89	133,34	2.102,32	336,33	306,05	1.510,96	122,10	2.265,50	1,4656	1.227,34	128,46
ACs. 143	2.319,70	767,44	3.287,84	233,09	7.777,94	2.571,78	1.781,91	3.968,31	298,35	9.026,59	3,4986	987,49	103,35
ACs 151	2.251,97	1.869,06	4425,33	389,15	9.332,61	2.500,32	2.116,50	4.821,68	208,56	10.010,46	0,8909	981,85	102,76
Total	4.571,67	2.636,49	7.713,17	622,24	17.110,55	5.072,10	3.898,41	8.789,99	506,91	19.037,05	1,4542	955,45	100,00

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (various years), BADESPE, M° de Hacienda.

TABLE 9. EVOLUTION INDEX OF MAIN FACTORS OF SPANISH AUTONOMOUS COMMUNITIES FINANCING (TIR + PIR + PIG + GUARANTEE FUND) IN 1997-2001

Autonomous Communities	1996	1997	1998	1999	2000	2001
Cataluña	1,0000	1,0685	1,1333	1,2126	1,3175	1,4141
Galicia	1,0000	1,0948	1,1696	1,2650	1,3745	1,4721
Asturias	1,0000	1,0565	1,1160	1,1871	1,2903	1,4437
Cantabria	1,0000	1,0685	1,1327	1,2114	1,3673	1,4650
La Rioja	1,0000	1,0620	1,1221	1,2461	1,3532	1,4503
Murcia	1,0000	1,0592	1,1198	1,1788	1,3686	1,4695
C.Valenciana	1,0000	1,0812	1,1505	1,2344	1,3413	1,4396
Aragón	1,0000	1,0622	1,1245	1,2375	1,3450	1,4421
Canarias	1,0000	1,0949	1,1838	1,2435	1,3717	1,4695
Baleares	1,0000	1,0649	1,1629	1,2012	1,3263	1,6429
Madrid	1,0000	1,0494	1,1216	1,1333	1,3172	1,4612
C. León	1,0000	1,0693	1,1338	1,2079	1,3667	1,4656
Total	1,0000	1,0754	1,1465	1,2209	1,3428	1,4542
ITAE	1,0000	1,1131	1,1951	1,3022	1,4151	1,5140
Nominal GDP	1,0000	1,0546	1,1133	1,1832	1,2861	1,3817

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (varios años), BADESPE, M° de Hacienda.

TABLE 10. EVOLUTION INDEX OF MAIN FACTORS OF PERSONAL INCOME TAX - IRPF (TIR + PIR) OF AUTONOMOUS COMMUNITIES FINANCING 1997-2001 WITH REGARD TO BASE YEAR (1996)

Autonomous Communities	1996	1997	1998	1999	2000	2001
Cataluña	1,0000	1,0319	1,1066	1,0731	1,1990	1,3350
Galicia	1,0000	1,0084	1,0615	0,9711	1,0684	1,2252
Asturias	1,0000	1,0003	1,0546	0,9878	1,1162	1,2095
Cantabria	1,0000	1,0230	1,1181	1,0469	1,1642	1,2915
La Rioja	1,0000	1,0153	1,0981	1,0854	1,1734	1,2712
Murcia	1,0000	1,0310	1,1004	1,0202	1,1572	1,3331
C.Valenciana	1,0000	1,0209	1,0955	1,0509	1,1839	1,3404
Aragón	1,0000	1,0154	1,0395	0,9993	1,1173	1,2289
Canarias	1,0000	1,0603	1,1618	1,0743	1,2062	1,3523
Baleares	1,0000	1,0499	1,1405	1,1268	1,2891	1,4494
Madrid	1,0000	1,0321	1,1177	1,1865	1,3142	1,4507
C. León	1,0000	0,9956	1,0324	0,9340	1,0323	1,1498
Total	1,0000	1,0252	1,0970	1,0634	1,1994	1,3359
ITAE	1,0000	1,1131	1,1951	1,3022	1,4151	1,5140
Nominal GDP	1,0000	1,0546	1,1133	1,1832	1,2861	1,3817

SOURCE: Own Elaboration from "Informe sobre Financiación de las CCAA" (varios años), BADESPE, M° de Hacienda.

