Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Programa de Estabilidad 2014-17</td>
<td>2014-17</td>
<td>15/8/13</td>
</tr>
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<td>Pre-Budget Statement</td>
<td>Proyecto del Presupuesto General del Estado: Proyecto de Ley 2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Type of Budget Document</td>
<td>Description</td>
<td>Published Year</td>
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<td>---------------------------------------------</td>
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<tr>
<td>Executive’s Budget Proposal (EBP)</td>
<td></td>
<td>2014</td>
<td>02/10/2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Series amarilla. Informe económico y financiero.</td>
<td>2014</td>
<td>02/10/2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Series gris. Consorcios con participación no mayoritaria del Estado.</td>
<td>2014</td>
<td>02/10/2013</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Ley 22/2013, de 23 de diciembre, de Presupuestos Generales del Estado para el año 2014</td>
<td>2014</td>
<td>26/Dec/2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Not Produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Estadísticas de Ejecución del Presupuesto</td>
<td>2014</td>
<td>01/Feb/2014</td>
</tr>
<tr>
<td>Report Type</td>
<td>Description</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
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<td>--------------------------</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Informe sobre el cumplimiento de plazos de pago</td>
<td>2014</td>
<td>01/03/2014 (each quarterly)</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Gestión y ejecución de los Fondos de Compensación Interterritorial</td>
<td>2014</td>
<td>01/03/2014 (each quarterly)</td>
</tr>
<tr>
<td></td>
<td><a href="http://www.minhap.gob.es/es-ES/Areas%20Tematicas/Financiacion%20Autonomica/Paginas/GestionFCI.aspx">http://www.minhap.gob.es/es-ES/Areas%20Tematicas/Financiacion%20Autonomica/Paginas/GestionFCI.aspx</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>It is not produced.</td>
<td>2013</td>
<td>30/06/13 (each semester)</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Avance de Liquidación del Presupuesto de 2013.</td>
<td>2013</td>
<td>01/02/2014</td>
</tr>
<tr>
<td>Audit Report</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

**Sources:** Proyecto del Presupuesto General del Estado: Proyecto de Ley 2014


[http://www.minhap.gob.es/es-ES/Areas%20Tematicas/Financiacion%20Autonomica/Paginas/GestionFCI.aspx](http://www.minhap.gob.es/es-ES/Areas%20Tematicas/Financiacion%20Autonomica/Paginas/GestionFCI.aspx) Distribución territorial de la inversión del

**Comments:**


2. Add-year report. The Government publishes different documents in relation with the Budget in the year. There are not an addional in year report which analyses the desviation between the designed goals and its implementation. However, there are interesting reports, which let know partial information about its impact in the delays of the payments and the level of spending in the territories.

3. Mid Year revision. The Budget of Spain does not meet with the rule 2.2.2. quoted in "Manual on Fiscal Transparency (2007), IMF" which says: "A timely midyear report on budget developments should be presented to the legislature. More frequent updates, which should be at least quarterly, should be published". The reports published are partial and affect only to specific items of the expenditure. For instance, the Government publishes the investment in the 17 Autonomous Regions of Spain each semester, as the Law requires. The political pressure in relation with this information is high in all the country, specially in the regions with its own political groups. However, there are not another equivalent report in relation with all the series of the Budget, specially link with the organic/departamental budget classification and the Programs and Policies Budget (serie roja).

4. Audit Report. The IGAE is the internal accountability department of the Central Government which regulated through the Real Decreto 2188/1995, de 28 de diciembre, por el que se desarrolla el régimen del control interno ejercido por la Intervención General de la Administración del Estado ([https://www.boe.es/buscar/act.php?id=BOE-A-1996-1578](https://www.boe.es/buscar/act.php?id=BOE-A-1996-1578)). The article 3.2. specifies the independence and autonomy of the IGAE and its auditors. The IGAE is responsible for check the annual General Accountant Report (regulated by the Orden del Ministerio de Hacienda de regulación de la Cuenta General del Estado, de 12-12-2000), which is after sending to the Tribunal de Cuentas (Court of Accounts), the external independent organism who check all the accounts and its results. The IGAE publishes every year the Audit Report (after a year, in fact the results of 2012 were published at 13rd november of 2013; [http://www.boe.es/boe/dias/2013/11/27/pdfs/BOE-A-2013-12438.pdf](http://www.boe.es/boe/dias/2013/11/27/pdfs/BOE-A-2013-12438.pdf)), about one year after it is evaluated and published by the Tribunal de Cuentas ([http://www.tcu.es/trIBunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DEL%20ESTADO](http://www.tcu.es/trIBunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DEL%20ESTADO)). The last General Accountant of the State 2012 was approved in december of 2013. Currently, it is working with the document of 2013, which is probably finished at the end of 2014. The State ends the General Account during the next year. The IGAE checks it and approves at the end, after 9 and 12 months. Finally, the Tribunal de Cuentas ends its audit one year later. This is the reason because the Tribunal de Cuentas finished the audit of 2011 at 30 october of 2013. All is published here: [http://www.tcu.es/trIBunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DEL%20ESTADO](http://www.tcu.es/trIBunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DEL%20ESTADO)

Considering the delay, and the rules of INTOSAI and IBP, who state that the Audit Report must be approved and published between 6 and 18 months after the end of the fiscal year, this item is described as NA.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** On the one hand, you must add in audit report's category: Declaración sobre la Cuenta General del Estado Moreover, we can include in In Year-Report's category, all the reports that have being done during the last year by the
Independent Authority for Fiscal Responsibility (AIREF). This Authority is working and publishing reports since July of 2014. You can find the AIREF's website in the following link: http://www.airef.es/en/contenidos/informes. A lot of reports have been published, for example: Report on the 2014-2015 Economic & Financial Plans of the Autonomous Regions, Report on the Projects and Main Budgetary Aspects of Public Administrations or Report on macroeconomic forecasts. Also, you can find the AIREF’s opinion about Assessment of the 2015 Revalorisation Pension Index, Compliance with Deficit and Debt Targets or Changes in Budget Cycle Procedures on the website.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: YES, WITH COMMENTS. I agree on the answer, although I would like to make some observations. First, as the researcher shows, there are some more documents that cannot be easily included in one of these categories. I am going to cite them as it is not the same, for transparency reasons, to have them published or not. On the one hand, there are three outstanding documents published in advance of the Executive Proposals, that can be considered "proxi-to Pre-Budget statement": 1) "Actualización del Programa de Estabilidad. Reino de España 2013 – 2016. (http://www.minhap.gob.es/Documentacion/Publico/Estadisticas%2020Informes/Plan_estabilidad/progest_2013-2016.pdf); 2) "Acuerdo Consejo de Ministros. Objetivo de Estabilidad Presupuestaria y Límite de Gasto 2014 (pdf)", and 3) "Orden Ministerial. Elaboración Presupuestos Generales del Estado 2014 (pdf)" (all of them can be seen at: http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/presupuestos/normativapresupuestaria/paginas/normativadeelaboracionydocumentacionhistorica.aspx). And, on the other hand, there are two budget documents that can be considered "proxi-Citizens Budget": 1) "Libro amarillo" y "Libro Azul", both of them can be seen at http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2014/Paginas/pge2014.aspx. Second, every month the government publishes information in "Estadisticas de ejecución del presupuesto..." that allows everyone to track on the Budget the spending and revenues. This publication fits well with what is called in the "Guide to Transparency in Government Budget Reports" the "In-year Report" (although they are not always published within the timeframe). Third, the researcher considers the report called “Avance de Liquidación del Presupuesto 2013” as the End-Year Report (published by the time the researcher was finishing his task). Nevertheless, it should be considered that it is not really a finished report equivalent to the document called "Liquidación del Presupuesto 2013" (this was published on the 3rd of November 2013, some months after he had finished his task),(see http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx). Here I will consider indistinctly both documents as the En-Year Report, although the “Avance is usually incompleted, and I will not make comments for this reason as they have the same content. Fourth, as for the End-Year Report and the Audit Report I am not totally agree with the researcher: Although I agree on the answer included in Table 1 (last row) when for the Audit Report he writes "NA" (it is not published within the timeframe). Nevertheless, from his writing it seems that he considers the “Cuenta General del Estado” as the Audit Report. From my point of view, this document is more "a proxi End-Year Report", that an audit report. Besides, the document called “Cuenta General del Estado” is formulated by an internal audit service called IGAE (Intervención General de la Administración del Estado) and for 2012 can be seen at http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/rcasp/Documents/Cuenta%20de%20Administraci%C3%B3n%20General%20del%20Estado%202012.pdf. By contrast, there is another document which I think it should be considered as the Audit Report that is called "Declaración sobre la Cuenta General del Estado...” for 2012 can be seen at http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%B3N&docType=NOTA&docType=RESOLUCI%C3%93N&docType=FAZ&docType=DECLARACI%C3%93N&docType=CUESTA%20GENERAL%20DEL%20ESTADO. The main reason is that the content of this document is similar to what is indicated in the “Guide...” and the institution that produces it is the "Tribunal de Cuentas", that is an independent institution (of the type of napoleonic model) that presents its reports to the Parliament. (In order to help some explanations given by the researcher and by me I summarize the sequence of publications: The “Cuenta General del Estado” should be sent by the government-IGAE by the 31st of October to the Supreme Audit Institution (Tribunal de Cuentas) and some time later a summary of the “Cuenta General del Estado” is published in the BOE (Boletín Oficial del Estado) (the last “Cuenta General del Estado” was for the Budget for 2012, and
was published in the BOE on the 27th of November- [http://www.boe.es/boe/dias/2013/11/27/pdfs/BOE-A-2013-12438.pdf](http://www.boe.es/boe/dias/2013/11/27/pdfs/BOE-A-2013-12438.pdf). Finally, the Tribunal de cuentas publishes the "Declaración sobre la Cuenta General del Estado... " and then the Parliament gives its opinión "Dictamen de la Comisión Mixta" (in the frametime of this questionnarie, the last "Declaración.... nº 998", was for the budget year 2011 and was approved to be sent to the Parliament on the 30.10.2013 and the parliament published its “Resolución de 21 de abril de 2014... del Dictamen de la Comisión Mixta para las Relaciones con el Tribunal de Cuentas... ejercicio 2011” in the BOE on the 03.06.2014, at: [https://www.boe.es/buscar/doc.php?id=BOE-A-2014-5840](https://www.boe.es/buscar/doc.php?id=BOE-A-2014-5840). The “Tribunal de Cuentas” has just published its Report on 2012 Budget on the 30/10/2014 (“Declaración nº1051....”). In both cases "Cuenta General..." and "Declaración ..." contains data about the Budget but there are not a macroeconomic análisis or an analysis of Budget objetives.

RESEARCHER’S RESPONSE

Considering the text of the question and the government's comments, the incorporation of the Audit Report published on October 30, 2014 by the Court of Accounts for the FY 2012 information is deemed appropriate. However, that content related to the Audit Report was already included in the comments to this questions, including an explanatory comment on the delay it produces in Spain, in accordance with the recommendations of the Intosai and the IBP, among others. That is why it was NA, while not it shows the exact date of its publication. This exceeds the recommendations, as explained in the comment. Therefore, the suggestion of the Government is appropriate and corresponds to what was already incorporated by this evaluation. On the other hand, the activity of the AIREF is recent and as stated in article 3 (Purposes) of Royal Decree 215/2015, dated March 28, enacting the Organic Statute of the Independent Authority of Fiscal Responsibility, the AIREF, as an independent entity (affiliated to the Ministry of Finance), focuses on budget stability. Therefore, and considering the content of the reports posted in the website mentioned by the Government, we understand that we cannot accept that those reports adapt to the content and meaning of this question. No changes have been made.

<table>
<thead>
<tr>
<th>Table 2a. Details about Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Spain</strong></td>
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</tbody>
</table>

<table>
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<tr>
<th>Budget Documents</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
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<td><strong>Is it produced at all?</strong></td>
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<td><strong>Is it produced for internal purposes only?</strong></td>
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<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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If available online, provide internet/URL address


- N/A

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<tr>
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<td>No</td>
<td>Yes</td>
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</tbody>
</table>

**Sources:** All the project and the final budget approved are published in the Ministry's website: [http://www.sepg.pap.minhap.gob.es/sitios/sepg/ES/Presupuestos/pge2014/Paginas/pge2014.aspx](http://www.sepg.pap.minhap.gob.es/sitios/sepg/ES/Presupuestos/pge2014/Paginas/pge2014.aspx)


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
### Table 2b. Details about Availability

**Spain**

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
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<td>Yes</td>
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<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>Yes</td>
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<td><strong>Is it available to the public in soft copy, with charge?</strong></td>
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<td></td>
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<td>No</td>
</tr>
<tr>
<td><strong>Is it machine readable?</strong> [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
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<tr>
<td><strong>Is there a “citizens version” of the budget document?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
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</tr>
</tbody>
</table>

Comments: - The mid year reports published are partials. They are done in relation with some competences or actions, like the State's investment in the territories' national or the average time of payments (Distribución territorial de la inversión del Estado y sus Organismos: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/isdistribucioninversion.aspx) However, there are not any published information about the level of compliance with Program Objectives Budget. This budget is very important in order to know if the public action is being effective but there are not any public information. - Citizens Budget . Although the Government do not publish any Citizen's Budget, there are a document called "Presentación del Presupuesto General del Estado, 2014, Libro Amarillo" (http://www.congreso.es/docu/pge2014/LIBROAMARILLO2014.pdf) which describes the priorities of the Government. The content is a detailed explication about the political vision which supports the budget. On the other hand, the Blue Book (El Libro Azul) is an explication about the technical structure and concepts of the Budget (http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAZUL2014.pdf) - AUDIT REPORT. There are two audit reports in Spain. The first is done about 12 months after the end of the fiscal year, by the IGAE, the Internal Organism of Control. Then, the report is sent to the Tribunal de Cuentas, the External Organism of Control. The Tribunal de Cuentas has the average of 12 months doing the audit. So, If it is aggregated the first and the second period, both are 24 months of average before to be approved and published the Audit Report of the Budget. This delay is out of the rule of Intosai, who requires finish the document in 6 months. Considering its delay and the Intosai and the IBP rules, Spain does not produce the Audit Report. In fact, the audit report of 2012 was approved the last 27th of November of 2013. It is published here: Declaración sobre la Cuenta General del Estado correspondiente al ejercicio 2012: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/informacionEconomica/Paginas/cuentageneralestado.aspx

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Comments: We consider that "Declaración sobre la Cuenta General del Estado" is the audit report

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
It is indicated in question 1 and its comment. The Audit Report is prepared and has been taken into consideration, while its published late. In fact, in October, 2014, the Court of Accounts audited and verified the Audit Report of the Government for 2012. The audit shall be conducted by an independent authority and by law, corresponds to the above-mentioned Court, not the AIREF, whose purpose is to oversee budget stability. No changes have been made.

Table 3. When are the Key Budget Documents Made Available to the Public?

Spain

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?
100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

100. Two weeks or less after the budget has been enacted
67. Between two weeks and six weeks after the budget has been enacted
33. More than six weeks, but less than three months, after the budget has been enacted
0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

100. At least every month, and within one month of the period covered
67. At least every quarter, and within three months of the period covered
33. At least semi-annually, and within three months of the period covered
0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

100. Six weeks or less after the mid-point
67. Nine weeks or less, but more than six weeks, after the mid-point
33. More than nine weeks, but less than three months, after the mid-point
0. Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

100. Six months or less after the end of the budget year
67. Nine months or less, but more than 6 months, after the end of the budget year
33. More than nine months, but within 12 months, after the end of the budget year
0. Does not release to the public, or is released more than 12 months after the end of the budget year

**Audit Report: How long after the end of the fiscal year are the final annual**
expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year


Comments: In Year Reports are published each trimester in relation with the level of expenditure. There are other reports which are too published. All these documents are public. Mid Report. It is not produced in the terms of the IMF suggests (Manual on Fiscal Transparence, 2007. International Monetary Fund, article 2.2.4) Audit Report. It is done after 18 months. The average of the Tribunal de Cuentas published the Audit Report is 24 months. Before, the Internal Independent Organism of Control ends the audit about after 11 months. When this work is done, it is sent to the Tribunal de Cuentas, the external accountability organism of control. It ends its work between 18 and 24 months. http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACI%C3%93N%20DE%20CUENTA%20GENERAL%20DEL%20ESTADO Year End report is published in advance less than one month after the end. Although the full report is published between four and six months after. On the other hand, the Audit is published about twelve and twenty months after the end of the year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I do not agree with the researcher's "comments" when he says that the "In-Year Report" ("Estadisticas de Ejecución del Presupuesto...") is published “each trimester”, as it is published every month, although not always within the frame time. As for his comments on the “End-Year Report”, although the “Avance de Liquidación...” is published soon after the end of the year it is refered to, the “Liquidación.....” is published many months later (see my review comments on the “Table 1”).

Table 4. General Questions

Spain

YES/NO If yes, additional information;
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes/No</th>
<th>Detailed Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td>The Memory of Tax Benefit Budget (Memoria de Beneficios Fiscales <a href="http://www.sepg.pap.minhap.gob.es/Presup/PGE-2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A2.PDF">http://www.sepg.pap.minhap.gob.es/Presup/PGE-2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A2.PDF</a>) reflects the State fails to collect for each tax of ownership. These benefits seek to promote public policies or promote social and economic activities. On the other hand, the Budget includes in the Red Series details all the anticipated revenues from each tax or sales of assets which the State will manage during the fiscal year.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Transparency? Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Citizens participation? Yes</td>
</tr>
</tbody>
</table>
Comments: The Memory of Tax Benefit Budget (Memoria de Beneficios Fiscales http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A2.PDF) reflects the State fails to collect for each tax of ownership. These benefits seeks to promote public policies or promote social and economic activities. On the other hand, the Budget includes in the Red Series details all the anticipated revenues from each tax or sales of assets which the State will manage during the fiscal year. There exists a law regulating access to information and transparency (Ley 19/2013 de Transparencia, Acceso a la Información Pública y Buen Gobierno de 09 de diciembre de 2013) but it is not a law or rule regulating citizens participation. There are a Digital Compendium of the all the Laws in relation with the Public Budget published in the Official Bulletin of the State: https://www.boe.es/legislacion/codigos/codigo.php?id=033_Ley_General_Presupuestaria_y_normas_complementarias

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Spain

A.
002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Spain

A.

Score: 100
003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: All the expenses covered in the budget are organized by functions, being coherent with the international standards, since it can be observed at: http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf This classification is shown in Yellow Book (Libro amarillo) under the name "Presentación del Proyecto de Presupuestos Generales del Estado 2014" (Introduction to the Executive Budget Proposal 2014) in chapter "Políticas de gasto" (expenditure policies), on page 104.
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Yes, it is compatible with that of the IMF. Nevertheless, it cannot be observed in the "Libro Amarillo", at least with the same structure that it is presented by the IMF. The classification of the "Libro Amarillo" is the base on the Spanish National Accounts, where government expenditure classification is included and here the classification is exactly the same as that published by IMF. Look at INE in "Tablas anexas" (Annexed Tables):
http://www.ine.es/daco/daco42/cne08/dacocne_b08.htm

004. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: All the expenses covered by the budget present economic classification, being coherent with the international standards. The yellow series describes better the economic and organic classification by units in chart IV: Presupuesto de Gastos del Estado, Distribución Económica, on page 208. On the other hand, the second link allows to know the specific economic classification data and the units which do the expenses.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Yes, I agree with the answer. Nevertheless, the "Libro Amarillo" is a summary and it is possible to find more detailed information in "Memorias": http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaMemorias.htm. Moreover, the second link seems it does not work properly:
005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Spain

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_31.htm

Comments: The budget presents a level of detail below an administrative unit. 100 percent of expenses are program structured.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Spain

C.

Score: 33

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_V4.PDF

Comments: The multi-annual projects of expenditure are detailed, but only disaggregated by administrative classification,
as shown in the previous document.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Spain

B.

Score: 67

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_V4.PDF

Comments: The multi-annual investments' programs have their own memory of expenses and estimations. There are programs in relation with current expenses which are not detailed. The Economic Memory of the Budget considers the multi annual context (Yellow series) in relation with 2014.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: It would answer "c". I choose answer "c" because investments' programs represent less than two-thirds of expenditures.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: Although there is a multi-annual planning for investment in an administrative classification, I think there are not estimates for a multiyear period by "program"
RESEARCHER'S RESPONSE

Programs include social and pensions expenditure, but it assumes a percentage higher than the one mentioned on “C.” In my opinion, although few programs are included in a multiannual way, their amount is sufficiently large so as to select answer “B.”

009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Spain

A. Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_2.PDF
http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_2.htm

Comments: In the budget of income, the sources of tax revenue are identified individually (pages 15-16) The second link (red series) include detailed information in relation with the incomes.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_2.PDF
http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_2.PDF
http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_2.htm

Comments: The budget of revenue presents individually identified different sources of income. Non-tax income can be seen on pages 16-19. The second link includes specific data.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Spain

B.

Score: 0

http://serviciosweb.meh.es/APPS/DGPE/Textos/Progest/progest.pdf
Comments: The Budget 2014 does not include evolution of the income in 2015 and 2016. However, there is a key document which defines the budgetary framework called "Stability Program Update 2014-2017", where the main lines of income and expenses of the budget of Spain during the period are fixed. This program is linked with the Budget and the economic policy of the Government, fixing the constraints and limits. Although the information is rich and detailed, it is not specific in relation with each tax or other income's figures. In this sense, the box 4.3.1.1. summarizes the evolution of the expenses and incomes (page 39) Article 28 of the general budgetary law (47/2003) refers to multi-annual budget scenarios and stability target, indicating: -The multi-year budget scenarios, which shall frame the General Budgets of the State each year, constitute the programming of state public sector activity with limited budget in which the basic budget balance, predictable evolution of revenue, and resources allocated to expenditure policies shall be defined, as a function of their respective strategic objectives and existing expenditure commitments. Multi-annual budget scenarios shall determine the limits, for the following three fiscal years, for which government action must respect in the event that its decisions have a bearing on the budget. -Multi-annual budget scenarios shall be made up of a revenue scenario and an expenditure scenario. The revenue scenario shall take into account any effects of economic trends, of the current climate that may be estimated, and any effect stemming from changes in the rules that regulate them.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The "Stability Program" is not published at the same time as the budget proposal.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the answer. Nevertheless, the update Stability Program (2014-2017) does not form part of the Executive's Budget Proposal.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Spain
D.
Score: 0

Sources: http://serviciosweb.meh.es/APPS/DGPE/Textos/Progest/progest.pdf (page 103 - 108)
Comments: The Stability Program Update 2014-2017 includes the incomes for this period. However, the text is mainly focused on the expenses policy. There is a brief explication about the next changes in the fiscal policy.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: d.

Comments: I would answer "d", The Stability Program is a different document. The estimation for individual sources of revenues for a multi-year period is not included in Executive's Budget Proposal. This information is included in The Stability Program Update 2014-2017.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: d.

RESEARCHER'S RESPONSE

Yes, the previous explanation detailed links and standards that specify that, indeed, it is a document different to the Budget. However, it is a document that supports the Budget and, in addition, sets the framework for the Budget. Therefore, I understand it is a supporting documents, according to the explanations of the IBP. We change it to D.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Spain

C.

Score: 33

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_31_106_1_1.htm http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_14_A_A_1_1.PDF
Comments: The budget of expenses dedicates Section 6 to the national debt (first link). It mainly contains information on loan amortization and interest payments but it does not contain information about new loans. The first link includes the page 19 showing the amount of debt in GNP's terms in 2014 and the next two years in each level of government. The page 104 summarizes the amount of the Debt in the budget 2014. At the same time, the page 156 defines the needs of finance and the 157 amount of interests. This report contains many references to the Debt, its behavior during 2012 and 2013, and its evolution in 2014. Finally, the Stability Program 2014-2017 (third link) includes the debt's framework during this period, which is summarized in the page 68 and 71 (9. Deuda bruta).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I would answer "a". Information on the amount of net new borrowing required during the budget year is available; also the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year could be found in the Economic and Financial Report. This is available on (pages 157-158): http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroDocumentos/PGE-ROM/doc/3/1/N_14_E_A_1_1.PDF

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I don't agree with the answer. I think that the correct answer should be "a" as there is sufficient information to answer the question. The information is included in "Informe Económico y Financiero" (Economic and Financial Report) (pages. 157 y 159).

RESEARCHER'S RESPONSE

The 11/02/2015 comments are similar to those on 19/06/2014 in this same discussion. I understand it is already answered. Yes, there is information. Is it detailed in the sense indicated by this question? Not enough so as to be rated as "A." Other countries do include detailed information for the same issue by comparing these countries with Spain there is no doubt.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).
Spain

B.

Score: 67


Comments: Additional information, such as the currency (euro or foreign currency) in which it is expressed, is presented but it lacks some details. For instance, the economic detailed classification of the debt’s costs and their year’s origin (external or internal) is missing. The stability program 2014-2017 (second link) includes the details about the estimation of Debt during this period (pages 66 to 68). The page 104 (third link) details the amount of debt in 2014. Also, from page 220 onwards, one can see more information about the government financing.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Spain

B.

Score: 67

The first link details the Finance-Economic Report. It includes all the main indicators consider to design the budget. Here it is easy to identify all the items required in this question, for instance box 22 (page 106) and box 23 (page 111) include the main of them. In any case, the document named "Yellow Book" (second link) reflects the context in relation with 2014 and 2015 mainly. Although the Stability Program Update 2014-2017 is detailed in relation with the trends and previsions, there are ways to improve the quality of the information, for instance in relation with the multi-annual cost of the public-private partnerships which are high.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Spain

D.

Score: 0


Comments: The first link includes the inflation rates in the page 20. The page 113 summarizes the GNP in 2014. From the page 104 to 113 the detail of the behaviour of the main macroeconomic indicators is stated. The interest rates are shown in
the page 108. However, the 2014 Budget does not include any sensibility analysis. It fixes the income and expenses based on the context and considering the strategic lines of the Stability Program Update 2014-2017. However, the Stability's report includes sensitive analysis and projections (mainly; page 72-77; [http://serviciosweb.meh.es/APPS/DGPE/Textos/Progest/progest.pdf](http://serviciosweb.meh.es/APPS/DGPE/Textos/Progest/progest.pdf)).

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** I would answer "d". The Stability Program is a different document. This analysis is not included in Executive's Budget Proposal. This information is included in The Stability Program, not in the Executive's Budget Proposal.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

- A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D. No, information that shows how new policy proposals affect expenditure is not presented.
- E. Not applicable/other (please comment).

**Spain**

**B.**

**Score:** 67

**Sources:** [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaEF.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaEF.htm) [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A4.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A4.PDF)

**Comments:** The economic and financial report explains some differences of major programs (page 117 until the end). The report cited above also publishes some changes. In any case, the information is partial and not systematized. In fact, when it delves into the budgets of the classification program, some other specific changes are described. Although the writing is prose, hampering their vision with clarity and ease of how changes from 2013 to 2014 (sic). On the other hand, the Yellow Series includes the difference (only the number of euros) between 2014 and 2013 in each program (Memorias Presupuestarias, Tomo II) page 21 to 433.
018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Spain

B. Score: 67


Comments: First link: mainly the page 399 to 402 (text) and 403 (box) summarizes the information about the income. Second link: The effects of the public policies of expenses on the income are explained in general terms. In the 2014 budget, it is not easy to identify the relationship between public policies (expenses) and their effect on the incomes.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As in question 17, I agree, with the answer, but I would like to add too that in the "Informe Económico y Financiero" (Economic and Financial Report) there is some information answering this question, but it is neither abundant nor precise (page.117-159)
019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Spain

B. Score: 67


Comments: The yellow series describes the differences. Both links include information in relation with the program and unit (first link) and unit and economic classification (second link).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: No I don’t agree. In the Yellow series there is a Book (2 volumes) called “Memorias Presupuestarias”: "Estructura Económico-Orgánica" and "Estructura por Programas" where can be found information of the year BY-1, as well as that of the present Budget Year, that is to say 2013 and 2014. +1-At the "Memoria. Estructura Economico Organica" from page 159 onwards, it can be seen http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A3.PDF 2-At the "Memoria Estructura por Programas" from page 33 onwards, it can be seen at http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A4.PDF

RESEARCHER’S RESPONSE

The structure by program link for the mentioned websites is cited as source in the second link mentioned above, with global character. The detail added by the Government is accurate. It is incorporated in the "Structure by Programs and
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Spain

A. Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_A_2_2_4.htm

Comments: The Executive's Budget Proposal includes the comparison in most of the income and expenses in the yellow series. Although the red series also includes programs, there are not any comparison in its contents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the answer, but I would like to point out the following link: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaMemorias.htm This link corresponds to the "Memorias Presupuestarias" "Estructura por Programas" and it contains information by programs for the year BY-1, as well as of the current Budget Year, that is to say 2013 and 2014.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Spain

A. Score: 100


Comments: It is made on the basis of available information at the end of September 2013

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Spain

B. Score: 67

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_A_1.htm

Comments: In page 94, only economic classification for BY-2 is shown.
The abovementioned document is the 2012 liquidation of the budget that, indeed, includes data of the three classifications. It is true and the Budget Proposal of the grey series does contain data from 2012 and 2013. The selection of "C" was based on the fact that the Budget Report does not include comparative data that allow to value them, since 2012 and 2013 include in the grey series budget liquidation data separately, not including evolution through the years. This is shown specifically in the mentioned report and that is why we select answer "B.

023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Spain

D

Score: 0

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_A_1.htm

Comments: There are few programs which are compared for two or more years. The first link only shows a few of them on page 94. On the other hand, all the programs are compared only with the previous year. It is available on: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_A_2_2_4.htm
024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Spain

A. Score: 100


Comments: The project of budgets presents the liquidation of the year 2012, reflecting the real information of the expenses of that year.

025. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Spain

A. Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A3.PDF

Comments: From page 249 of the document, the income for the year 2013, identified individually, is shown. The second link summarizes the differences between 2014 and 2013 in the box IV.2.1. page 178 and 196, which are detailed in Section 2 (pages 173 to 206)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Spain

Score: 100


Comments: Page 249 of the document shows a preview of the 2013 settlement.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Spain
A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/doc/3/3/1/3/1/2/N_14_A_A_2_1_3_101_1_3_1.PDF

Comments: The liquidation of the year 2012 (BY-2) is presented, but not as complete as it could be. The advance of liquidation of the year 2013 is included in the budget 2014, where it is possible to check the comparison between both years in the second link (ap-1)
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I would answer "a". In the "serie gris" of the Executive Budget Proposal, one can see individual sources of revenue for more than one year prior to the budget year. It is available in the following link (pages 17-33):
http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/doc/4/2/N_14_A_G_2_1.PDF

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I do not agree with the answer, however, have some doubts about the correct answer, as it depends on the degree that we can consider it. I would say that there is enough of information about BY-2 in the document cited by the researcher to answer "a". +In the same link the researcher cites, between the pages 19 - 33, a detailed information on revenues, not only of "previsiones" (provisions) is shown, also "Derechos Reconocidos" y Recaudación" (Tax revenue and rights revenue) of all the main taxes and another revenues are included. For example: page 24, shows "impuesto sobre la renta de las personas fisicas" (Income Tax of Physical Contributors) not only the main concept but other concepts such as "10200 impuesto sobre la renta de no residentes" (Non-Resident Income Tax Revenue), and "2100. IVA sobre operaciones interiores" (Sale Tax of Internal Transactions), which only a part of the IVA (VAT), and also on the page 33 it can found data about not very important taxes as "283 Impuesto sobre actividades del juego" (Tax on Gambling).

RESEARCHER'S RESPONSE

Basically, I believe the mentioned references are included in previous discussions. The content mentioned has not changed. In our opinion, all revenue do not provide the detail necessary to rate it as "A."

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Spain

A.

Score: 100

**Comments:** The projects of budgets presents the liquidation of the year 2012, reflecting the real information of the income of that year (page 11).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- **A.** Yes, information beyond the core elements is presented for government debt.
- **B.** Yes, the core information is presented for government debt.
- **C.** Yes, information is presented, but it excludes some core elements.
- **D.** No, information related to government debt is not presented.
- **E.** Not applicable/other (please comment).

**Spain**

**Score:** 67

**Sources:** [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/Maestrodocumentos/PGE-ROM/doc/31_n_14_A_A_1_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/Maestrodocumentos/PGE-ROM/doc/31_n_14_A_A_1_1.PDF) [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_31_106_1_1.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_31_106_1_1.htm)

**Comments:** The Economic-Financial report summarizes on page 380 and 398 the debt data. The Section 6 of the Red Series details the debt data in each program and concept. Although there are relevant information like the origin of each concept or the profile of repayment which should be included. The second link details the section 6 of the program budget called "public debt". There is possible to check the main items required here by IBP. Nevertheless, the explication of the Debt in relation with the requirements of IBP is not completed in Spain. It is necessary to improve the explanation of this item.

**GOVERNMENT REVIEWER**
032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Spain

Score: 100


Comments: The budget proposal includes the liquidation of the year 2012, presenting information about the public debt. The information is in the first link on the pages: 23, 32, 37 (total), 39, 41, 43, 53 (program 951), 54 (detail by national and foreign currency), 64 Gastos financieros de la deuda (intereses; 30, moneda nacional, 31, moneda extranjera), 66, 69 (liquidación de gastos financieros 2012) and 96. (Financial Expenditure of the Debt, Interest, 30; national currency, 31; foreign currency, 66, 69, financial expenditure liquidation 2012, 96). There is advanced information about 2013 but the data was not closed when the budget 2014 is published.
033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: Social Security is included in the 2014 budget as a specific program which works like an autonomous fund (first link). On the other hand, the public entities, like companies or foundations, also operates autonomously. All are included in the Budget (2nd link; grey series). The third link includes all the incomes and expenses of the social security. In fact, the 4th link details the expenses and the 5th link the incomes [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/28/3/N_14_A_R_31_2_1_I_1_5.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/28/3/N_14_A_R_31_2_1_I_1_5.PDF)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Another extra-budgetary funds in the Executive's Budget Proposal is also published. In the following link search for "Fondo de Liquidez Autonómico": [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_7_0D_0.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_7_0D_0.htm)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.sgpg.pap.meh.es/presup/pge2014proyecto/maestrodocumentos/pge-rom/N_14_A_A_1.htm
http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaConsolidado.htm

Comments: The Stability Program Update 2014-2017 fixes the framework of the 2014 budget and includes the basis of all the level of government in Spain: central, autonomous communities and local governments. At the same time, the Yellow Series explains some pillars of the public sector in the "Economic-Financial report". On the other hand, the State Budget details their consolidated structure and data (second link-Grey link)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I think there is enough information in the Budget Proposal and in the supporting documents to answer YES, and it is not necessary to cite the paper "Stability Programme Update 2014-2017" as the researcher does, since it is not a budget document nor contains information to answer the question.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/maestrotomos/pge-rom/doc/l_14_a_g18.pdf

Comments: Sections 34, 35 and 36 detail the information about the relationship between different administrations and intergovernmental transfers, including narrative information. (From page 109).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Spain

C.

Score: 33
Comments: The Gender Report analyzes the impact of the budget by each program and ministry.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: I would answer "b". The distribution by region of the real investments in the Executive's Budget Proposal is published on the following link: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_V_2.htm

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Spain
A.
Score: 100

Comments: The first and second link gather budgets of all the departments, including all public companies, foundations or other public entities in the economic classification (red series). Second link shows the budget of the consortium (grey series).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
**038.** Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**A.** Yes, information beyond the core elements is presented for all quasi-fiscal activities.

**B.** Yes, the core information is presented for all quasi-fiscal activities.

**C.** Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

**D.** No, information related to quasi-fiscal activities is not presented.

**E.** Not applicable/other (please comment).

**Spain**

**Score:** 0

**Sources:** [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_A_1B.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_A_1B.htm)  

**Comments:** There is a Fiscal Benefit Memory which includes detailed information about sectors and programs supported. Most of them could be considered "quasi fiscal" activities. The second link includes information about the groups (196), taxes (198-202) and programs (page 198). In spite of that, the Budget in Spain does not include any reference to the Quasi Fiscal Budget. There are specific policies in different areas like familiar companies or public companies. This kind of initiatives have its own budget, which are reflected in the National Budget.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** I would answer "c", because some information is presented, for example the Fiscal Benefit Memory.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Spain

B.

Score: 67

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_A3.PDF
Pages 89-95 http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroDocumentos/PGE-ROM/doc/2/1/1/2/N_14_E_V_1_101_1_1_1_198_1_101_1.PDF

Comments: Information on financial assets is presented, including historical information, but some details are excluded such as the market value. The links between the assets and the current market value could be improved. There is not debate about their goals and performance (first link). On the other hand, there is a detailed basic information about the State's incomes, including the financial assets in 2014 (second link).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Spain

Score: 67

http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/doc/1/2/1/2/1/N_14_A_R_2_101_1_2_198_1_101_1.PDF

Comments: Information on non-financial assets is presented, they are disaggregated by section.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: I do not agree, the answer is not related with the question. The question refers to "non financial assets", and from my point of view neither expenditures nor revenues are assets.

RESEARCHER’S RESPONSE
The link provides information on non financial assets disaggregated. The best practice would be to include the value of accrual-based accounting (derived from the inventory required by Law 33/03, among others), while its impact on the budget is not easily traceable. If we see the budget of New Zealand, even when its layout is different, in our opinion there is certain parallelism with the Spanish case. That is the reason why we chose our rating.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).
Spain

C.

Score: 33


Comments: The law fixes 30 days to pay to the suppliers. In fact, any administration must report compliance. However, the budget does not include specific estimation about its behaviour in budgetary terms during the year. On the other hand, the National Government has supported other local and regional governments to pay their expenses on time, increasing the national debt (Fondo para la Financiación del Pago a Proveedores, page 34).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The information about "Fondo para la Financiación del Pago a Proveedores" is on page 24.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Spain

B.

Score: 67
**043.** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**A.** Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

**B.** Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

**C.** Yes, information is presented, but it excludes some core elements.

**D.** No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
Spain

Score: 67

Sources: http://serviciosweb.meh.es/APPS/DGPE/Textos/Progest/progest.pdf

Comments: The Stability program update does include projections in macroeconomic terms and the most important policies, for instance social aging expenses (page 77-81).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is usually no information on future liabilities, except for the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER’S RESPONSE

Actually, as repeated in this and other questions, the Stability Program is part of the Budget. It is a budget support document and yes, it also prepared in advance, since it set the framework for a multiannual period that, also, is reviewed and approved by the EU. Within this framework, there is information on assets and the purpose of the Stability Program is to be a strategy for the Government to standardize its financing and budget during that cycle. We believe answer B is correct. However, if after this explanation it is considered that the answer should be D, we will change it so, even when according to our opinion it would not be the corresponding rating (B).

IBP COMMENT

The Stability Program Update is undoubtedly an important document. However, the document is NOT a part of the Executive’s Budget Proposal and a document presented months in advance to the budget proposal. It meets all the merits of a Pre-Budget Statement. IBP has decided to change the answer to D.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).
Spain

E.

Score: 0


Comments: The Foreign and Cooperation Ministry details data about cooperation policies. There are instrumental public like Consorcios (Sefarad, Casa África...), or Foundations Carolina, or FIIAP which develop policies included in the Budget 2014 (second link) and finally, there are some funds like the cooperation in water which are also included (3th link). The answer is E because Spain is a donor country, it does not receive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

**Comments:** In the memoire of fiscal benefits, information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. An example of the tax expenditures are the bonuses detailed for each activity. The second link details who are the main groups (196 and 197), taxes (198 to 203) and programs (page 198) which are included in this question.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

**Spain**

**D.**

**Score:** 0

**Sources:** [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_2_101_1_2_198_1.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_2_101_1_2_198_1.htm)

**Comments:** There are some taxes or incomes linked with the sell of assets (lands, public companies, etc.) which have a fixed destiny based on the Law, for instance: education, new houses for poor people, etc. However, all these funds are integrated in the common box.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Spain

B.

Score: 67

Sources: [http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroDocumentos/PGE-ROM/N_14_A_R_31.htm)  

Comments: The program budget includes the goals. However, it is difficult to know the evolution of the programs and its outcomes. In fact, there are some incoherences like the reduction of money in some programs (justice) and the increase of the expected goals without any explication in relation with these important changes. A narrative explanation is included since the budget is linked with the policies of the government, however, it is not complete. The entire document provides a structured program; a program example is number 323M: "Becas y ayudas a estudiantes" (loans and scholarships) by object expenditure.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: http://serviciosweb.meh.es/APPS/DGPE/Textos/Progest/progest.pdf

Comments: The stability program fixed the framework for the period 2014-2017, however, not all programs are included. The answer is D because the document in which the information appears is not the Executive’s Budget Proposal or any supporting budget documentation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Spain

B. Score: 67


Comments: Non-financial information is presented for every sector, and the description of the goals of every program. The link provides access to all programs of every ministry. Information includes total expenditure of each program, a brief explanation on their characteristics, and basic information on indicators and inputs. For instance, the second link shows for Program 143A of the Ministry of Employment page 11 expenditure, pages 69-72 explain the program and its activities and page 72 shows the detail of its goals and indicators, in terms of input and results. http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroTomos/PGE-ROM/doc/L_14_E_G9.PDF.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).
Spain

B.

Score: 67

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm
http://www.sepg.pap.minhap.gob.es/Presup/PGE2014proyecto/MaestroTomos/PGE-ROM/doc/L_14_A_G8.PDF

Comments: All the ministries have indicators, but some of them do not provide relevant information to improve the management or evaluate its performance. In spite of the importance of the indicators in all the ministries, the information is limited. Sometimes, this is due to technical reasons, for instance, the social impact of the grants in transport, but there are other important omissions that are not published, which have a social and financial relevance. For example, the amount of subsidized travel by non-mainland residents is known, but it is impossible to know how many were subsidized by “first class” travel. Although these luxury travelers also receive (social) public aid, it is not possible to know how much money is spent in this regard. For instance, the third link includes the program “323M Becas y ayudas a estudiantes” (Student’s grants) in the program budget of the Ministry of Education (http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroTomos/PGE-ROM/doc/L_14_E_G8.PDF). The main characteristics of the 323M program are shown in pages 435 to 444. The goals and indicators are shown in pages 440 to 444. Although the data are shown, there are relevant information which is not included. In fact, this year has been published in the newspaper additional information about cuts in the grants and in the ERASMUS which is not explained in the program budget in spite of its importance (http://elpais.com/elpais/2013/11/12/inenglish/1384262815_597008.html)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Spain
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).
as for example, the one for access to housing is presented in the budget of the Department of Housing. The answer is D because the document in which the information appears is not the Executive’s Budget Proposal or any supporting budget documentation.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Spain

A.
Score: 100


Comments: On page 18 of the Blue Book, a calendar of the budgetary cycle is included.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is not any specific timetable for every year’s budget, although a general timetable is stated by law (citizens cannot know in advance either the day the Executive’s Budget Proposal is going to be presented to the public and sent to the parliament, nor the day the Enacted Budget it is going to be published). Nevertheless, the law is clear about the general timetable to present any of the budgeting documents, which in these cases is by the 1st of October and by the end of the year. The general timetable can be seen on: http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2014/Documents/LIBROAZUL2014.pdf
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/ACTUALIZACION.pdf

Comments: A variety of macroeconomic indicators, including interest rates are shown on page 19, nominal GDP and real GDP growth on page 21 among other macroeconomic indicators including inflation in page 24.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As I indicated in my review of "Section 1. Table 1" I considered as "proxi-to Pre-Budget statement" two documents that have macroeconomic data: 1) "Actualización del Programa de Estabilidad. Reino de España 2013 – 2016. (http://www.minhap.gob.es/Documentacion/Publico/Estadisticas%20Informes/Plan_estabilidad/progest_2013-2016.pdf); 2)"Acuerdo Consejo de Ministros. Objetivo de Estabilidad Presupuestaria y Límite de Gasto 2014 (pdf)".

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Spain

Score: 67

Sources: Programa de Estabilidad 2014-2017, pages 32-42
http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/ACTUALIZACION.pdf

Comments: Anycase the Stability Program Update has information in relation with the pre budget document. So, we understand this Stability Program could be too called Pre Budget doc. In this way, we evaluate this question. These pages layout the fiscal framework for expenditures.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
B. Yes, the core information is presented for the government’s revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government’s revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Spain

Score: 67

Sources: Programa de Estabilidad 2014-2017, pages 43-44
http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/ACTUALIZACION.pdf

Comments: The Stability Program Update has information related to the pre budget document. So, we understand this Stability Program also could be considered as the Pre Budget Statement. We evaluated this question accordingly. Revenue policy is shown on these two pages.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Spain

B. Score: 67

Sources: Programa de Estabilidad 2014-2017, page 33
http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/ACTUALIZACION.pdf

Comments: The Stability Program Update has information related to the pre budget document. So, we understand this Stability Program also could be considered as the Pre Budget Statement. We evaluated this question accordingly. In table 4.2.1. Annual Budget 2014, interest payment and net borrowing requirements are included.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Spain

A. Score: 100

Sources: Programa de Estabilidad 2014-2017, page 39, Cuadro 4.3.1.1. Proyecciones presupuestarias
http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/ACTUALIZACION.pdf

Comments: Projections of the budget until 2017 are included.

GOVERNMENT REVIEWER
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Spain

A. Score: 100


Comments: The first link detailed in the page 104 the functional classification of the Budget 2014 (called "Políticas de Gasto", Expenditure Policies). The Enacted Budget includes program-level details as the Executive’s Budget Proposal. The first link gives access to all the ministries. specific budget for each can be downloaded. The second link is an example of the type of information published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I would answer "a". The Enacted Budget includes the same information that the Executive Budget Proposal. You can check it in the following link: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroDocumentos/PGE-ROM/N_14_E_V_1.htm

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I think that the enacted budget presents expenditure estimates by the three expenditure classifications:
The comment hereby included explained the contents and mentioned what is now stated by the Government. We agree with your input, which specify the comments we have already answered, and we answer what you have suggested. We agree with the change of criterion. We answer A.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.sgpg.pap.meh.es/presup/pge2014ley/maestrotomos/pge-rom/mnsierojagastos.htm

Comments: The Enacted Budget includes program-level details, just as the Executive´s Budget Proposal does. Each ministry presents its programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroTomos/PGE-ROM/doc/L_14_E_2.PDF, page 15-18

Comments: It does not classify income as tax or non tax, but one can see revenues totally disaggregated (indirect taxes, direct taxes, charges...)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: Individual source of income are included.

GOVERNMENT REVIEWER
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: The budget of expenses includes in Section 6 national debt. It mainly contains information on loan amortization and interest payments but it does not contains information about new loans. Page 156 of the second document shows the net borrowing requirement. The table on page 158 shows the debt stock at the end of 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)
065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: Non applicable.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Comments: Non applicable.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: No, the Executive has not set a proper mechanisms to identify the requirements of public for including information in the Citizens Budget.

Comments: The public or citizens are not a priority for the Executive therefore, no proper mechanisms have been set to identify the requirements of the users of the Citizens Budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The public or citizens are not a priority for the Executive, therefore, no proper mechanisms have been set to identify the requirements of the public for users of Citizens Budget.
067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: Non applicable.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).
Spain

A.

Score: 100


Comments: A report on the expenses organized by economic and administrative classification is presented monthly, which includes a narrative explanation. Function classification is not presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I do not agree with the answer, since the In-Year Reports present expenditures by administrative, economic, and functional classifications (by policies and programs). It can be seen in every monthly report (e.g: for January, page 56) at http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx +In this document there is plenty of data. Some examples can be seen in this link on page 54, 58 and 60: a)Page 54: "Estado de Ejecución. Secciones" (which is the administrative classification) b)Page 58: "Estado de Ejecución. Programas por Secciones" (which is the functional classification) a)Page 60: "Créditos Totales por Programas de Gasto y Capítulos" (which is the economic classification)

RESEARCHER'S RESPONSE
The reference mentioned by the government is correct and yes, it is true that the reports and the monthly execution also detail functional classification or classification by programs. This link is additional proof http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/10-14%20MENSUAL.pdf This is not so in the execution summary, which we understand would be desirable, that is why we choose the rating selected before. Therefore, we gladly accept to change it to "A."

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).
Spain

A.

Score: 100


Comments: Each monthly report has a section titled "Estado de Ejecucion, Programas Por Secciones" (Budget Execution by Program).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: In-Years Reports compare the to-date actual expenses of the current year, both with the initial projection and with the corresponding period of the previous year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Spain

A.
Score: 100


Comments: Monthly In-Year Reports detail actual income collected, differentiated by source. It does not classify income as tax or non tax, but revenues are totally disaggregated (indirect taxes, direct taxes, charges...)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Spain

A.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Spain

A. 

Score: 100


Comments: In-Years Reports compare the to-date actual revenues of the current year, both with the initial projection and with the corresponding period of the previous year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are presented.

E. Not applicable/other (please comment).

Spain

C.

Score: 33


Comments: Information on interest paid, but not on net borrowing requirement or total debt.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I would answer "a". In the "Boletín Estadístico" of the Bank of Spain one can find information about amount of net new borrowing, the total debt outstanding, and interest payments. You can check it in the following link: [http://www.bde.es/webbde/es/estadis/infoest/bolest11.html](http://www.bde.es/webbde/es/estadis/infoest/bolest11.html) Moreover, one can find more statistics, in website of Treasury of Spain: [http://www.tesoro.es/en/deuda-publica/estadisticas-de-la-deuda](http://www.tesoro.es/en/deuda-publica/estadisticas-de-la-deuda)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the document cited by the researcher it can be seen the amount of new borrowing so far during the year, but I think that it is neither the net new borrowing nor the total debt (see pages 11 and 12 of the "Estadisticas de Ejecución...Enero")

RESEARCHER'S RESPONSE

The information is correct and is was checked before we chose answer "C," since the Budget included one of the three classifications and both the Treasury and the Bank of Spain, even when they have a clear relation with the financial policies of the Government, they are not the ones who manage budget transparency. Michael, you have a more comprehensive vision, if you believe we have to change it, we will. The reasons to leave it as "C" are commented and are directly related to the budgetary information.

IBP COMMENT
After careful review of the document, which is published monthly, IBP has decided to change the score to A. The document contains all three core requirements and much more information.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

Spaín

C.

Score: 33


Comments: In chapter 3 "Gastos financieros", the amount of debt in local and foreign currency and default interest are shown. Additionally, in page 10 of the document one can see the narrative explanation. In-Year Reports present some information on actual borrowing information but it explains that further information can be seen on "Sección 06. Deuda Pública", in Enacted Budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: More information about the composition of the total actual debt outstanding is available on the website of the Treasure of Spain is available in the following link: http://www.tesoro.es/en/deuda-publica/estadisticas-de-la-deuda

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
After careful review of the document, the document contains updated information on the core components and much more. IBP has decided to change the answer to A.
076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

**A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

**B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

**C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

**D.** No, the estimates for macroeconomic forecast have not been updated.

**E.** Not applicable/other (please comment).

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**Spain**

**Score:** 0

**Sources:** [http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf)

**Comments:** While this document may be considered as a Mid Year Review, there is no narrative and it does not meet OECD’s Best Practices. It’s considered as not produced.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
**Comments:** I agree with the answer, since the document he cites can not be considered as Mid-Year Review.

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077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

**B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

**C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf

Comments: While this document may be considered as a Mid Year Review, there is no narrative and it does not meet OECD's Best Practices. It's considered as not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Spain

D.
Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf

Comments: While this document may be considered as a Mid Year Review, there is no narrative and it doesn't meet OECD's Best Practices. It's considered as not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and
updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Spain

D.
Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf

Comments: While this document may be considered as a Mid Year Review, there is no narrative and it doesn’t meet OECD’s Best Practices. It’s considered as not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Spain

B.
Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf

Comments: While this document may be considered as a Mid Year Review, there is no narrative and it doesn't meet OECD's Best Practices. It's considered as not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?
A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/DISTRIBUCI%C3%93N%20TERRITORIAL%20PRIMER%20SEMESTRE%202013.pdf

Comments: While this document may be considered as a Mid Year Review, there is no narrative and it doesn’t meet OECD’s Best Practices. It’s considered as not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).
Spain
B.
Score: 67


Comments: In both documents the budgeted quantity, its modifications and the final budgeted quantity and the actual execution are included. However, there is not any explanation about differences between budgeted and actual amounts.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As stated in the Section 1 it is quite difficult to find a document that fits the characteristics required. The "proxi" documents are the "Liquidación del presupuesto. Estado" and "Liquidación del presupuesto. Organismos". Both are part of the Central Government and contain information classified by the three systems (administrative, economic and functional classification). Nevertheless, these documents were not published at the time the researcher had to finish his task so he cited the "Avance de Liquidación....." which are provisional and incompletely documents (for example, there are not a Funconal classification of expenditures. The "Liquidación del presupuesto. Estado" and "Liquidación del presupuesto. Organismos" can be seen at (http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx) and at (http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx)

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).
Score: 67


Comments: In both documents expenses classified economically page 28 and administratively on page 29 are shown but not by functional classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Following what I said in question 84, the answer is correct using the provisional documents the researcher uses "Avance de Liquidación...", but it is not correct if we use the definitive documents the "Liquidación...".as in this case, contrary to the former case, expenditures are classified by the three systems (administrative, economic, and functional classification).

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Spain
D.

Score: 0


Comments: The liquidation of the budget is referred to units. Because of that, the link does not show the required answer although it details an interesting information about each unit.
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Spain

B. Score: 67


Comments: In both documents the budgeted quantity and the actual execution is published. However, there is not any explanation about differences between budgeted and actual quantities.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Spain

A. Yes, the Year-End Report presents revenue estimates by category.

Score: 100


Comments: There is not a differentiation between tax and non-tax income but in both documents one can see each source of income specifically detailed.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Spain
A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Spain

C.

Score: 33

Comments: Only net borrowing requirement for 2013 is shown.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Spain

D. Score: 0


Comments: There is no mention at any time of the macroeconomic situation in any of both documents.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Spain

D.

Score: 0


Comments: Non-financial information is presented but it does not appears any narrative explanation about differences between budgeted estimations and actual quantities.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I would answer "b" because some information is presented but a narrative discussion is not included.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The previous dialogues rated this question between C and D, we propose C and the IBP (Michael= proposes D, finally choosing D. The government proposal does not add information to modify the data on which we based the first proposal "C" and finally, the one chosen by the IBP, derived from its international vision, rich in budget analysis of different countries, that is: "D" Los diálogos previos calificaban entre C y D

IBP COMMENT

The document in question does have brief mention of the number of patients attended to in hospitals. While the
information is far from what is needed, there is some information. IBP decided to change the score to C.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Spain

Score: 0


Comments: An explanation about the differences between the original performance indicators and the actual outcome is not presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I would answer "b" because some information is presented but a narrative discussion is not included.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Specific and isolated information is provided. There is no traceability between the results obtained (not detailed for programs or policies) and actual expenditure. In our opinion, the rating is correct. The examination, compared to other countries, shows a clear improvement for Spain.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Spain

D.

Score: 0


Comments: An explanation about the differences between the enacted level of funds intended to directly benefit the country’s most impoverished populations and the actual outcome is not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Spain

B.

Score: 67


Comments: As an example, the Social Security is included in the 2014 budget like a specific program which works like an autonomous fund. Social Security appears in the Year-End Report, specifying budgeted estimation and real quantity, but there is not a narrative explanation. One can see this fund on page 17, in the second link.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I would answer "b" as there is not long narrative discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Spain
A.
Score: 100


Comments: This link is the liquidation performance of 2013. On this website http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionpresupuesto.aspx, all the liquidated budgets are published and it is possible to verify the required answer in each year's report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Spain

B.
Score: 67

Sources: http://www.tcu.es/tribunal-de-cuentas/es/fiscalizacion/informes-memorias-mociones-y-notas/
http://www.tcu.es/export/sites/default/content/pdf/Programa-de-fiscalizaciones-Tcu-2014.pdf

Comments: The first link allows us to know all that has been done. Basically, compliance, financial and economic control. Since there are no performance, operating or management audits conducted, and no audits are expected in 2014 (second link). Example of the first type of audit (financial audit): 201424/07/2014; http://www.tcu.es/repositorio/e6ae2ab9-2199-4619-a83c-2352a53fbd52/I1046.pdf Example of the second type of audit (normative audit):
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO

Comments: The audit in relation with the State's accounts (cuenta general del estado) are done after 24 months. So, the last audited year is 2011.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: At this moment, also you can find "Declaración Cuenta General del Estado correspondiente al ejercicio 2012" in the following link: http://www.tcu.es/searcher/document/DocumentSearch.action?docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO It was published on 30th of October, 2014. In any case, the IGAE (Internal and Independent Audit Institution of the Ministry of Finance) analizes every month and year of the accounts.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the researcher. Notwithstanding, I would like to state that the document produced by the "Tribunal de Cuentas" is quite rich and extensive. Nevertheless, as the methodology indicates it must be considered as not
**RESEARCHER’S RESPONSE**

This report was mentioned in different questions, as well as comments. The delay is over 24 months, much more than the 6 months recommended internationally. We do not believe we should change the answer.

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**099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**A.** All extra-budgetary funds within the SAI’s mandate have been audited.

**B.** Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

**C.** Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

**D.** No extra-budgetary funds have been audited.

**E.** Not applicable/other (please comment).

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**Spain**

**C.**

**Score:** 33

**Sources:** [http://www.tcu.es/export/sites/default/content/pdf/Programa-de-fiscalizaciones-Tcu-2014.pdf](http://www.tcu.es/export/sites/default/content/pdf/Programa-de-fiscalizaciones-Tcu-2014.pdf)
[http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO](http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO)

**Comments:** The first link includes the planning for 2014 where the Social Security is not fully audited. The second link includes the audits performed in last years in relation with the Social Security. The reports are partial and the Social Security is not fully audited.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** At this moment, also you can find "Declaración Cuenta General del Estado correspondiente al ejercicio 2012" in the following link: [http://www.tcu.es/searcher/document/DocumentSearch.action?docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO&submitSearch=true](http://www.tcu.es/searcher/document/DocumentSearch.action?docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO&submitSearch=true) It was published on 30th of October, 2014. In any case, the IGAE (Internal and Independent Audit Institution of the Ministry of Finance) analyzes every month and year of the accounts.

**PEER REVIEWER**
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I have some doubts about whether Social Security fund is an extra budgetary fund, as it is part of the Central Government and their revenues and expenditures must be approved all together with the rest of revenues and expenditures of the Central Government, and are audited all together with the rest of the Central Government budgets. If we do not consider it as extra budget the answer to this question could be different, depending on what aspect can be considered more relevant. If we follow the researcher’s comments it is clear that in the lists included in the document he cites about Social Security there are not refered to all the Social Security Units. By contrast, the "Tribunal de Cuentas" audits the "Cuenta General del Estado" and publishes the "Declaracion..." (although it is not within the timeframe). Since Social Security is included in the "Cuenta General del Estado" (for example see the comments about Social Security on page 17 of the "Declaración...2012" "Tribunal de Cuentas" at http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACION%20CUENTA%20GENERAL%20DEL%20ESTADO), we cannot say that it is out of the audit process. Besides, for the same year there are also specific "fiscalizaciones" of some of the Social Security units (looks at the first document cited by the researcher on the page 7, point "III.3" to see the eight "fiscalizaciones" to be done in 2014, at http://www.tcu.es/export/sites/default/content/pdf/Programa-de-fiscalizaciones-Tcu-2014.pdf)

RESEARCHER’S RESPONSE

Regarding the Account Statement, publication date is October 2014, on the 2012 Account as indicated by the TCU. Regarding the Account Statement, it is true that it includes the SS and other entities in which the Government participates, since it is legally required. In our opinion, while the management of the General Social Security Treasury (TGSS) adjusts to the approach of this question, therefore, unless there is a higher criterion, we believe its reference and answer are correct. Regarding audits, the website mentioned by the government does not include all extra-budgetary funds. In addition, the internal control performed by the Government, or the Interventions conducted by the AGE and the TGSS are not those from independent bodies indicted in this question.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Spain

B.

Score: 0

Sources: http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACION%20CUENTA%20GENERAL%20DEL%20ESTADO
Comments: The website is not user friendly and access is difficult. Also, the link annex to the consolidated account of the Government 2011 proves the lack of executive reports, far from other comparable experiences, such as the GAO in the United States.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree with the answer if the question is referred to the whole activity of the SAI. Nevertheless, if the question is referred to the Central Government Audit called “Declaración sobre la Cuenta General del Estado correspondiente al ejercicio 2012” (at http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MISTA&docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20DEL%20ESTADO) I would answer YES, there is an executive summary of 24 pages (the number of pages of the document is 480).

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Spain
D.
Score: 0


Comments: There is not any available information of this kind in the Annual Budget 2014. The activities of the Chamber of Accounts (Tribunal de cuentas) are not included in the Budget. It is not possible to know what actions are taken.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: [http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20ESTADO](http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docType=INFORME&docType=MEMORIA&docType=MOCI%C3%93N&docType=NOTA&docType=RESOLUCI%C3%93N%20DE%20LA%20COMISI%C3%93N%20MIXTA&docType=DECLARACI%C3%93N%20CUENTA%20GENERAL%20ESTADO)

Comments: No information available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are
insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Spain

D.

Score: 0


Comments: The IGAE is an organ assigned to the legislature entrusted with the internal control of the economic-financial management of the public state sector. As manager center and director of public accounting is responsible to provide reliable, complete, professional and independent accounting information on governance and promulgate rules necessary for proper development but parliamentary members do not have the means to carry out their own budget analysis.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the researcher, even with his comments, except for his comment about the IGAE, as for me it is no "an organ assigned to the legislature"

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).
Spain

Score: 67

Sources: http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx

Comments: If the government has enough parliamentary support, it often does not include any additional proposals. The government has the main power in the budget process. The parliament has control functions. The budget proposals are very closed when they arrived at parliamentary discussions.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Some months before the executive sends its budget proposal, a debate about main aggregate budgeting figures takes place (general forecasts, budget stability objectives, and limits to state non financial expenditure). As I wrote, the document titled "Acuerdo de Consejo de Ministros por el que se fijan los objetivos de estabilidad presupuestaria y de deuda pública para el conjunto de las Administraciones Públicas y de cada uno de sus subsectores para el período 2014-2016 y el límite de gasto no financiero del presupuesto del Estado para 2014" is passed after a debate in the parliament. You can see it in the following link: http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/Documents/DOCUMENTACION%20HISTORICA/NORMATIVA%20DE%20ELABORACION/Acuerdo%20Obietivo%20Estabilidad%202014-2016%20y%20LGF%202014.pdf

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: This is a quite difficult question to answer. Although there is not a big budget debate, there is a document that might be considered as the base to a debate about the budget policy, although in this case would be only about the main figures. The document is the one I have cited in Question 1 Section 1, and it is called “Acuerdo Consejo de Ministros. Objetivo de Estabilidad Presupuestaria y Límite de Gasto 2014 (pdf)”. It must be approved by the legislature as the law indicates (see at artículo 15.6 of the "Ley de Estabilidad Presupuestaria.." (see it at http://www.minhap.gob.es/Documentacion/Publico/NormativaDoctrina/Presupuestos/LO%202-2012.pdf) and the document can be seen at: http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/presupuestos/normativapresupuestaria/paginas/normativadeelaboraciondocumentacionhistorica.aspx) and at Spanish Parliament in the "BOCG. Congreso de los Diputados, serie D, núm. 487, de 03/07/2014 (cve: BOCG-10-D-487) at http://www.congreso.es/portal/page/portal/Congreso/PopUpCGI?CMD=VERDOC&CONF=BRSPUB.cnf&BASE=PU10&PIECE=PUWD&DOCS=1-1&FMT=PUWTXDT_S.fmt&OPDEF=Y&QUERY=%283+JULIO+2014%29.ALL.+%28B%29.PUBL.+%26+%26+4NDIA%26gt%3B%3D487+%26+BOCG-10-D-487.CODI.#1

RESEARCHER'S RESPONSE
The data proves the statements summarized in the comments. The Spanish regulation grants the Parliament an oversight, almost residual, role on the Budget. We believe the answer is correct. Regardless of who is in Government, the normative and political frameworks are designed in this way.
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Spain

B. Score: 67


Comments: Page 18 shows the budget preparation schedule. Formally, the Parliament examines each stage prior to the final enactment and Parliament and Government exchange questions and proposals. Formally, when there are not absolute majorities it is easier to make budgetary agreements and modifications than when there are absolute majorities, like now, when members of Parliament of the same party as the government (now the PP) usually have more influence than the rest.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: I would answer "a" In the discussion process of the budget, the legislature (members of Congress and the Senate) debate during three phases: the presentation, the parliamentary committee and the plenary session. All members of parliament can take part in these debates, nobody is excluded. Nevertheless, there is not a debate before the government send the budget to the parliament.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is not much information about this, so I will support what is said by the researcher.

RESEARCHER’S RESPONSE

The regulation requires and allows all members of Parliament participate in the stages mentioned by the government. Regardless of who is head of the government, the data shows that when there are majorities, the proposals of these groups tend to be dismissed.
106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: The general budgetary law indicates in article 37 that the project of budgets will have to be presented before October 01 of the year previous to which it refers.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Additional citation: Article 134 of Spanish Constitution.

[http://www.boe.es/legislacion/documentos/ConstitucionCASTELLANO.pdf](http://www.boe.es/legislacion/documentos/ConstitucionCASTELLANO.pdf) The budget must be presented at least three months prior to the expiration of the previous year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
E. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: The first paragraph shows that it was approved in the plenary session of the Congress of Deputies in its sessions dated on November 11, 12 and 31.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The correct dates cited in the link are 11, 12 and 13 of November. Additional link: http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2014 Moreover I would answer "b". The definitive approval of the budget takes place on December. The Parliament approves the budget in last days of December. Later the budget comes into force on January 1st. It can be seen at: http://www.sepg.pap.minhap.gob.es/Presup/PGE2014Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N_14_E_R_1_A.PDF

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Although it was approved at the (Chamber of Deputies) "Congreso de los Diputados" on the days the research indicates, this is not the end of the parliamentary procedures, as it has to be approved too by the "Senado" (Senate) and finally the budget is approved by the end of December.

RESEARCHER'S RESPONSE

Government data refer to the enactment and are correct. The information included in the question and the data evaluated are from the Budget Proposal, that is, a stage previous to its final enactment. They are different things. We believe the answer is correct. os datos del Gobierno se refieren a la aprobación y son ciertos. Los referidos a la pregunta y los evaluados son del Proyecto de Presupuesto, esto es, una etapa previa a su aprobación final. Son cosas distintas. Creemos correcto lo indicado.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
Spain

C.

Score: 33

Sources: http://noticias.juridicas.com/base_datos/Anterior/r4-l39-2010.html

Comments: "Artículo 37.1. El proyecto de Ley de Presupuestos Generales del Estado, integrado por el articulado con sus anexos y los estados de ingresos y de gastos, con el nivel de especificación de créditos establecido en los artículos 40 y 41 de esta ley, será remitido a las Cortes Generales antes del día de octubre del año anterior al que se refiera. (The Budget should be sent to the Congress in October). The role of the parliament is mainly the control. The parliament proposal changes must be approved by the government.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The legislature cannot increase expenditures, so that any increase must be balanced by a reduction

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the answer and also I want to add that the Parliament cannot increase total expenditures and if there is a proposal to increase one expenditure concept it is necessary to reduce the same amount in another part of the budget.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Comments: The general budgetary law, in article 52 "Transferencias de crédito" (Credit Transfers), explains the transfers of credit.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: As in the budget proposal and approval process about, the executive exercises almost exclusive power over the appropriation of state funds, but is constrained by the above regulation. See articles 61-63 of General Budgetary Law.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
The “Orden EHA/657/2007 de 15 de marzo sobre documentación y tramitación de expedientes de modificaciones presupuestarias y de autorizaciones para acquirir compromisos de gasto con cargo a ejercicios futuros” regulates the procedure. The Ministry of Economy and the Bureau of Ministers have the competences in relation to the budget credit modifications.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The Ministry of Finance and the Council of Ministers have the ability to shift spending between line items when a Ministry requests its (there is a formal application), without seeking legislative approval. See articles 61-63 of General Budgetary Law: http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Spain

B.

Score: 67

**Comments:** The government has discretion in the expenses in fact. The parliament has the control function. The parliament role is reduced in this sense. It is required that the stability laws be inserted in new budget adjustments for fiscal balance. This is stated in the first website link.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The law that regulates the budget process does not appear to include a provision that specifies what must be done with an unexpected excess of revenue. It appears to be at the discretion of the executive and the Council of Ministers. See General Budgetary Law, articles 53-55 [http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf](http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I would say that it depends on the amount and on the type, although expenditures usually cannot be increased except if Parliament is consulted.

112. When was the most recent supplemental budget approved?

**A.** The most recent supplemental budget was approved before the funds were expended.

**B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

**C.** Not applicable/other (please comment).

**Spain**

**C.**

**Score:** 0

**Sources:** [http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx](http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx)

**Comments:** Additional budgets are not approved in the year. In any case, the budget is approved before the funds are expended.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Supplemental budgets are not utilized. However, the executive and the Council of Ministers have total control over any modifications to the Enacted Budget and can make changes without any legislative approval.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Spain

D. Score: 0


Comments: Article 50 of the general budgetary law, named "Fondo de contingencia de ejecución presupuestaria", explains the Contingency Fund of budgetary execution.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: When utilizing contingency funds, the executive does not have to seek parliamentary approval, but is constrained by laws governing the expenditure of the funds and must issue quarterly reports to parliament regarding their use.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Spain

A.

Score: 100


Comments: There is a specific commission (Comisión mixta para las relaciones con el Tribunal de Cuentas) that reviews these reports.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.tcu.es/tribunal-de-cuentas/es/fiscalizacion/programa-anual/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Yes, I agree with the answer, although I will add that some audits must be undertaken by law.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Spain

C.

Score: 33

Sources: http://www.tcu.es/tribunal-de-cuentas/es/organizacion/organos-del-tribunal-de-cuentas/seccion-de-fiscalizacion/

Comments: Control section subjected to consideration of other reports for decision in the experts, it serves as quality control, although there is no specific program further independent check what is done (sic)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?
A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.tcu.es/tribunal-de-cuentas/es/organizacion/organos-del-tribunal-de-cuentas/presidente-del-tribunal-de-cuentas/

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: Although he cannot be removed, as it is stated in the "Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas" (https://www.boe.es/buscar/doc.php?id=BOE-A-1982-11584), in the article 36 states that he cannot be removed, except incapacity, incompatibility or dereliction of the duties of his office.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Spain

C.

Score: 33
**Comments:** El Tribunal de Cuentas elabora su propio presupuesto y lo gestiona con total autonomía, según el artículo 6 de la ley que lo fundamenta, ver primer enlace. Sin embargo, el ejecutivo fija cada año su presupuesto total consignado, según se detalla en segundo enlace. Las necesidades de modernización e independencia del Tribunal de Cuentas son común demanda de expertos y medios de comunicación, sin que se atiendan. De hecho, el presupuesto por programas del Tribunal de Cuentas, lejos de servir de ejemplo en el detalle de indicadores de impacto, no contiene ni uno solo según detalla el segundo enlace. Además, últimamente, es objeto de cuestionamiento de su funcionamiento en base al mérito y la capacidad de algunos integrantes, según las noticias que denuncian relaciones familiares en su conformación, ver, http://elpais.com/elpais/2014/06/23/media/1403547645_646044.html

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** I would answer "a" because the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The expenditures of the Ministries have decreased in 5% of average between 2011 and 2015 whereas the expenditures of the Court of Auditors (Tribunal de Cuentas) have decreased only 2%. The Court of Auditors is the constitutional organ with minor decrease in this five year period of consolidation.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

### Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

**A.** Yes, clear definitions of all key budget terms are provided.

**B.** Yes, definitions are provided for all key budget terms, but they are not always clear.

**C.** Yes, definitions are provided for some but not all key budget terms.

**D.** No, definitions are not provided.

**E.** Not applicable/other (please comment).

**Spain**

D.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: No formal requirement exist and the executive does not engage with the public during the budget process.
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: The executive does not engage with the public during the budget process.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?
A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: The executive does not engage with the public during the budget process.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.

E. Not applicable/other (please comment).

Spain

D.

Score: 0
124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: Mechanisms of consultation with the public on the budget execution do not exist.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?
A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: The executive does not engage with the public during the budget process.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
Spain

**B.**

**Score:** 67

**Sources:** http://www.congreso.es/portal/page/portal/Congreso/Congreso/Iniciativas/ProydeLey?_piref73_1335538_73_1335535_1335535.next_page=/wc/servidorCGI&CMD=VERLST&BASE=IWI9&PIECE=IWA9&FMT=INITXD1S.fmt&FORM1=INITXLBA.fmt&DOCS=50-50&QUERY=121.cini.+y+%28%40fcie+o+concluido.fase.%29

**Comments:** The budget includes the macroeconomic and fiscal framework. The process of budget approval goes to the budget commission where there are questions and controls presented. The correct answer is "b" because the public (experts, specialized institutions, etc) are not invited to present questions in the parliamentary sessions. They can assist in hearing the debates upon receiving a parliamentarian’s invitation.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

**A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

**B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

**C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

**D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

**E.** Not applicable/other (please comment).

Spain

**D.**

**Score:** 0
Comments: Hearings are held in Congress on the overall budget and reference to the different administrative units can be made, but no public hearings for each one (unit) are held.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Spain

D.

Score: 0

Comments: No public hearings are held in which the public actively takes part.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Spain

A.

Score: 100

Sources: http://www.congreso.es/portal/page/portal/Congreso/Congreso/Iniciativas/ProyeLey?_piref73_1335538_73_1335535_1335535.next_page=/wc/servidorCGI&CMD=VERLST&BASE=IW19&PIECE=IWA9&FMT=INITXD1S.fmt&FORM1=INITXLBA.fmt&DOCS=50-50&QUERY=121.cini.+y+%28%40fcie+o+concluido.fase.%29

Comments: Reports are published on hearings where the executive actively participates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: I cannot find the reports from the committee that the researcher indicates.

RESEARCHER'S RESPONSE

The website of the Congress records the history of each Budget Proposal discussion and all its processes and sessions. For instance, for 2015, we can see: http://www.congreso.es/portal/page/portal/Congreso/Congreso/Iniciativas?_piref73_2148295_73_1335437_1335437.next_page=/wc/servidorCGI&CMD=VERLST&BASE=IW10&PIECE=IWA0&FMT=INITXD1S.fmt&FORM1=INITXLBA.fmt&DOCS=11-11&QUERY=121.cini. We believe the evaluation is correct and that the mentioned link, at least in our case, takes us to the website of the Congress where one can search for the Budget of the year desired. This link only leads to the place where procedures are filed.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: The SAI (Tribunal de Cuentas) does not maintain any formal mechanisms of communication with the public, except the website, which is not very intuitive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these
mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Spain

D.
Score: 0

Sources: http://www.tcu.es/export/sites/default/content/pdf/Normas-Fiscalizacion-TCu-23-diciembre-2013.pdf

Comments: Public participation in the audit function is not a common practice, with the exception of the people who are audited in relation with public institutions and its accounts.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Spain

B.
Score: 0

Sources: Non applicable.

Comments: The SAI does not maintain any formal mechanisms of communication with the public beyond publishing audit reports.
133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Spain

D.

Score: 0

Sources: Non applicable.

Comments: The SAI does not work with the public in its determination of audit reports.