

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Spain, September 2009**

International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2007
Audit Report	2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Produced but Not Available to the Public (we tried to get a copy of the 2010 draft budget which is currently being negotiated with each region of Spain (“comunidad autonoma”) but it has not been possible - the government’s proposal might be published online but there is no fixed date for this and the relevant Ministry has informed us that it might be published in the next few weeks; this would mean after the negotiations and only shortly before the budget law is passed to the parliament on 30 September; this makes it impossible for the public to review it before the main political negotiations are over.</p>
Budget Summary	<p>www.mundo.es/documentos/2008/09/26/documentos2009.pdf. Documento que conseguí en el Periodico el Mundo no en la página del ministerio. El mismo documento en el presupuesto del 2010 fue aprobado el 26/09/2009 y publicado el 28 de septiembre del mismo año. Document I got from the newspaper El Mundo, not from the Ministry web page. The same document in the 2010 budget was approved on September 26, 2009 and published on September 28 that same year.</p>
Executive’s Budget Proposal	<p>Proyecto del Presupuesto General de Estado 2009. http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroDocumentos/PGE-ROM/Cuerpo.htm Also available in parts: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/Cuerpo.htm Tabled: 30 of September 2008. Published: 2 of October 2008 Draft 2009 General Budget of the State</p>

<p>Budget Document One in Support of the Executive's Budget Proposal</p>	<p>"Ingresos y Gastos. Anexos de Desarrollo Orgánico y Económico. 2009." 3 Books. http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V1.PDF http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V2.PDF http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V3.PDF "Anexos de Personal. Estructura Orgánica y por Programas. 2009" http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V3.PDF "Anexos de Inversiones reales y programas plurianuales. 2009" Distribución Orgánica: Estado: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V4.PDF Organismos Autónomos: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V5.PDF Consorcio del Sector Público Administrativo: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_VCO.PDF Sociedades Mercantiles Estatales, fundaciones, entidades públicas empresariales y otros organismos Públicos: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V6.PDF Distribución realizada por CCAA. Estado y Organismos Autónomos: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V8.PDF Consorcio del Sector Público Administrativo: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_VC2.PDF Sociedades Mercantiles Estatale, Fundaciones, Entidades Públicas Empresariales y otros Organismos Públicos: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V9.PDF Publish in the web in 14th October 2008.</p> <p>Revenue and Expenditures. Economic and Organic Development Annexes. 2009.</p> <p>"Actual Investment and multi-annual program annexes. 2009" Organic Distribution: State: Autonomous Agencies: Administrative Consortium of the Public Sector: State Business Corporations, Foundations and Public business Entities and other public agencies: Distribution carried out by CCAA [autonomous regions] Autonomous State [regional government] and Agencies: Administrative Consortium of the Public Sector: State Business Corporations, Foundations, Public Business Entities and other Public Agencies:</p>
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<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Informe Económico Financiero (Financial Economic Report): http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF</p> <p>Memorias de Beneficios (Reports on Profits) Fiscales: http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A2.PDF</p> <p>Presupuesto Consolidado (Consolidated Budget): http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A5.PDF</p> <p>Memorias Presupuestarias (Budget Reports): Tomo I: Estructura Económico Orgánica (Organic Economic Structure). http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A3.PDF Tomo II: Estructura por Programas (Structure by Programs). http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A4.PDF</p>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>Avance de la Liquidación del presupuesto 2008. (Progress of 2008 Budget Liquidation) Tomo I. Administración del Estado (state administration). http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR3.PDF</p> <p>Tomo II. Organismos Autonomos (autonomous agencies). http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR4.PDF</p>
<p>Citizens Budget</p>	<p>Not Produced</p>
<p>Enacted Budget</p>	<p>"Presupuesto Generales del Estado 2009" (General Budget of the State 2009) http://www.spgg.pap.meh.es/Presup/PGE2009Ley/MaestroDocumentos/PGE-ROM/Cuerpo.htm Also available in parts: http://www.spgg.pap.meh.es/Presup/PGE2009Ley/MaestroTomos/PGE-ROM/Cuerpo.htm Approved: 23 of December, Published 24 of December.</p>

In-Year Reports	<p>“Ejecución del presupuesto de la administración general del Estado. 2009” It is a general website with all the reports for 2009 and the previous years. http://www.igae.pap.meh.es/Internet/CIn_Principal/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/MenuEjecucion.htm.</p> <p>“Presupuesto de Gastos del Estado - Pagos Mensuales, Avance comentado.” Most recent: June 2009, date: July 17, 2009. Published on 28th July. http://www.igae.pap.meh.es/NR/rdonlyres/7D2C7034-AAD4-4CEA-AD6B-EFF9A1DD157A/22853/PAGOS_MENSUALES_06_2009.pdf</p> <p>“Extracto de las estadísticas mensuales de ejecución del Presupuesto” Most recent: June 2009, Published on July 28, 2009 http://www.igae.pap.meh.es/NR/rdonlyres/ABE4ED9E-3920-4927-B07A-4CF1D8E68B2B/22852/EXTRACTO_06_2009.pdf</p> <p>“Ejecución del Presupuesto. Resumen” Most recent: May 2009, published on July 28, 2009. http://www.igae.pap.meh.es/NR/rdonlyres/33F526E9-31A6-48BE-8D04-5621FB526B9D/22685/RESUMEN_05_2009.pdf</p> <p>“Estadísticas de Ejecución del Presupuesto”, Most recent: May 2009, published on July 28, 2009 http://www.igae.pap.meh.es/NR/rdonlyres/1B30B8AB-3909-4DD8-9767-C4BA6054D43A/22687/MENSUAL_05_2009.pdf</p> <p>“Operaciones de Ejecución del presupuesto y de sus modificaciones y de la tesorería.” Most recent: May 2009, published on July 28, 2009. http://www.igae.pap.meh.es/NR/rdonlyres/A917B5C6-ECC5-43C9-A312-8CAC04F0294D/22720/BOE_S_05_2009.pdf</p>
Mid-Year Review	Not Produced.
Year-End Report	<p>Liquidación del Presupuesto 2007 Volume I: http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8FOC-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p>Volume II, Comunidades Autónomas. (Autonomous Regions) http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8FOC-523F2601F395/20534/LIQUIDACI%C3%93NOOAA_2007.pdf</p>
Audit Report	<p>Declaración sobre la Cuenta General de Estado correspondiente al ejercicio 2006. (Statement on the General Account of the State for Fiscal Year 2006) www.tcu.es/uploads/1814.pdf. 27 of November 2008</p>

<p>Other Documents</p>	<p>Actuación Económica y Financiera de las Administraciones públicas 2007 (Economic and Financial Performance of Public Administration) http://www.igae.pap.meh.es/NR/rdonlyres/CA539A9C-963F-4D67-BEA5-362772CF71/22774/anual2009.pdf</p> <p>Informe General sobre los principales resultados de la ejecución de los Planes de Control Financiero Permanente y Auditoría Pública del año 2007. (General Report on the principal outcomes of execution of the Plans of Permanent Financial Control and Public Audit of 2007). Reference the years 2006/05 http://www.igae.pap.meh.es/NR/rdonlyres/AC0C9966-B91F-4C9D-9033-A6EE5FB72630/0/InformeConsejoMinistros.pdf <i>Actualización del Programa de Esatabilidad</i> http://serviciosweb.meh.es/apps/dgpe/TEXTOS/progest/progest.pdf</p>
<p>Relevant Ministries & Departments</p>	<p>Ministerio de Economía y Hacienda (Ministry of Economy and Finance) www.meh.es</p> <p>Secretaría General de Presupuestos y Gastos (General Secretariat of Budget and Expenditures) http://www.sggp.pap.meh.es/sgpg/Cln_Principal/Inicio</p> <p>Intervención General de la Administración del Estado (Office of the Auditor General of the Administration of the State) http://www.igae.pap.meh.es/Internet/Cln_Principal/Inicio</p> <p>Oficina Nacional de Auditoría (National Audit Office)</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes					
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	No	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No	No	No	No	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	No	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	No	NA	No	No
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	No	No	NA	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure. Budget by programs and reporting on objectives http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G18.PDF</p> <p><u>Comment:</u> In the draft Budget, one can see how expenditures are broken down into administrative units. Only a few expenditures are not broken down and appear in a single volume. It can be viewed in section 31-55 of the Draft General Budget of the State (PGE).</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Definition of Functional Classification http://www.imf.org/external/pubs/ft/gfs/manual/esl/pdf/ch6.pdf. Page 17</p> <p><u>Comment:</u> Expenditure classified by accounts and subaccounts to the 4th level. It can be viewed clearly at http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V1.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by economic classification.</p> <p>d. No expenditures classified by economic classification are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See documents listed above.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See documents listed above.</p> <p><u>Comment:</u> The breakdown of department budgets by programs and subprograms can be found in all of the volumes of the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V4.PDF</p> <p><u>Comment:</u> The only multi-year estimates referred to are investments; this does not constitute a full multi-year estimate of aggregate expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V4.PDF</p> <p><u>Comment:</u> One can view the estimates for the following years, but not for all economic classifications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_2.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <p>a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_2.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Law 47/2003, November 26, General Budget Ley 47/2003, de 26 de noviembre, General Presupuestaria http://noticias.juridicas.com/base_datos/Fiscal/I47-2003.t2.html#a29</p> <p><i>Update of Stability Program Actualización del Programa de Estabilidad</i> http://serviciosweb.meh.es/apps/dgpe/TEXTOS/progest/progest.pdf</p> <p><u>Comment:</u> The law mentions that the budget stability balance for the years subsequent to the budget year is set. Multi-annual estimates can not be found in the draft. They are found in the <i>Libro Blanco el programa de Estabilidad Presupuestaria</i> (White Paper Budget Stability Program). Article 28. Multi-annual budget scenarios and stability target. 1. 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 limitative 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, which government action must respect in the event that its decisions have a bearing on the budget. 4. Multi-annual Budget scenarios shall be made up of a revenue scenario</p>	a

<p>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 ones [effects] stemming from changes in the rules that regulate them.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with “b.” Nevertheless, it would be convenient to think about considering the document entitled “<i>Actualización del Programa de Esatabilidad</i>” as part of the “supporting budget documentation.” This document includes multi-year period estimates (revenues, expenditures and deficit) and has a strong link with the executive’s budget proposal and the budget, as it can be seen in the citations included in it. If it is to be considered as part of the budget documentation, a more appropriate response to this question would be “a.”</p> <p><u>Researcher Response:</u> This document does seem to bring more information, so we accepted the change. I suggest the answer should be modified or changed as suggested by Peer Reviewer Two, to “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” as suggested by the peer reviewer.</p>	
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Multi-annual revenue estimates cannot be found in the document, although a Budget stability program is produced, as required by law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See documents listed above.</p> <p><u>Comment:</u> Public Debt Objectives and Public Debt [amounts] for prior years can be found in the Budget of the Ministry of Finance. Also, the entire structure of Public Debt is found in the Revenue and Expenditure Annex (Anexo de Ingresos y Gastos).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G1.PDF http://www.spgg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V1.PDF</p> <p><u>Comment:</u> Pages 143-171, Deuda Pública (Public Debt), Chapter 6, pp. 112-114, Desarrollo de la deuda pública (Development of public debt).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V1.PDF</p> <p><u>Comment:</u> The breakdown of the Public Debt is shown in Chapter 6.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF</p> <p><u>Comment:</u> Pages 87-94.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF</p> <p><u>Comment:</u> Pages 98-133.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" as I cannot find a "sensitivity analysis" in the budget documentation (see Comment 2 in the last pages of this Questionnaire). On pages (98-133) of the document cited above, one can read about the "new budget objectives" that lead to the figures which are finally stated in the budget, but there is not what could be called a "sensitivity analysis." The former "budget objectives" had been established in the "programa de Estabilidad Presupuestaria" and in the "Acuerdo del Consejo de Ministros de 30 de Mayo." documentation (see Comment 2 in the last pages of this Questionnaire)</p> <p><u>Researcher Response:</u> We suggest the answer should be changed as suggested by Peer Reviewer Two, to "d." The Peer Reviewer is perhaps clearer on the relevance of this point than we were.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d."</p>	<p>d</p>
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<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A3.PDF</p> <p><u>Comment:</u> Pages 133-277, Inversion Pública (Public Investment); and pp. 98-122, Informe Economico Financiero" (Financial Economic Report).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A3.PDF</p> <p><u>Comment:</u> The analysis of state and public entities financing is found on pp. 299-325.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V4.PDF</p> <p><u>Comment:</u> One can also find the 2008 budget for the different administrative units in the Multiannual Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF, see page 138 which has the functional classification.</p> <p><u>Comment:</u> The administrative classification for BY 2008 is shown, but not the functional [classification].</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." If we consider that "Programs" and "Public Policies" are part of the functional classification system (this is the case in Spain, as this structure places the information into the National Accounts public functional classification which follows international standards). For instance, on page 138 of the "Informe Economico Financiero," one can see the 26 Public Policies for this year and the former year; more information can be seen in the "Memorias." Both are quoted in Table 2 of Budget Document Two. /http//www... L_09_A_A1.PDF and L_09_A_A4.PDF].</p> <p><u>Researcher Response:</u> If this is what is meant by functional classification, which is not 100% clear, then we will go with the change of answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as suggested by the peer reviewer.</p>	<p>a</p>
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A3.PDF</p> <p><u>Comment:</u> Economic classification is shown for most expenditure, but not a breakdown of it. In the breakdown, one can only see the difference between the budget year [amounts] and the previous year [amounts].</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries, and within the questionnaire.</p>	<p>b</p>
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A4.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR3.PDF</p> <p><u>Comment:</u> The Report on 2008 liquidation (Liquidacion del presupuesto 2008) includes data up to and through September 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR1.PDF</p> <p><u>Comment:</u> Estimates for that year and actual expenditure can be found in the 2007 budget liquidation report (Liquidación del presupuesto 2007).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For BY 2007, only the budget liquidation is presented; budget estimates for that year are not shown.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR1.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A3.PDF</p> <p><u>Comment:</u> The 2008 Budget data can be compared to those of 2009, and differences are explained.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF</p> <p><u>Comment:</u> Analysis of revenue for budget years 2008/09: pp. 385-402.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF.</p> <p><u>Comment:</u> Revenue can be identified as grouped into fees, transfers and other revenue, but donations cannot be identified.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency within the questionnaire (see question 8).</p>	a

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF.</p> <p><u>Comment:</u> The 2008 budget liquidation progress report (<i>Avance de liquidación del presupuesto del 2008</i>) included data until September 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR1.PDF</p> <p><u>Comment:</u> Estimates of budgeted revenue for BY2007 are shown on page 17 of the 2007 Budget Liquidation (<i>Liquidación del Presupuesto del 2007</i>).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR1.PDF</p> <p><u>Comment:</u> This document is a complementary document which accompanies the 2009 budget. From our examination of this document and the Presupuesto 2009, it seems that there is a difference in the level of detail, with less detail appearing in the 2007 <i>liquidación</i> than in the 2009 budget. We have not, however, done a line by line comparison to identify exactly what the differences are.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR1.PDF</p> <p><u>Comment:</u> BY 2007 budget liquidation is shown.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF</p> <p><u>Comment:</u> The economic report, p. 384, presents data on the amortization of public debt 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_GR1.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G19.PDF</p> <p><u>Comment:</u> Detailed information on extra-budgetary expenditures and revenue and a report on these expenditures can be found in volume XX of [the] Social Security [Report] (Seguridad Social).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G18.PDF</p> <p><u>Comment:</u> Transfers to other autonomous regions and other intergovernmental agencies can be found from page 133 onwards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_CO.PDF http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A4.PDF</p> <p><u>Comment:</u> In the second document it is shown a yearly comparison of capital transfers made to each interstate agency.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with answer "b," although depending on the degree of detail the answer "a" could be considered appropriate too. In any case, it is convenient to take into account that a list of "Current and Capital Transfers" from the State are included in the "Informe Economico y Financiero" [quoted: L_09_A_A1.PDF].</p> <p><u>Researcher Response:</u> Yes, we can change this answer. See: http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A1.PDF: numerous examples of capital transfers for the Budget year and the current year.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a."</p>	<p>a</p>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We were not able to find references or to get a clear answer from the government. We do not know enough to say it is relevant as there may indeed be some activities which fit your definition of "quasi-fiscal" which are either not categorized as such in Spain or which are not reported on in the budget.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with "d," but as far as I know there is a "Ley de Contratos" which tries to avoid some appropriate commercial activities. Generally speaking, it can be said that there is no information about this kind of practice "out of the regular budget process."</p> <p><u>Researcher Response:</u> As the Peer Reviewer notes, there is no information on these kinds of practices. We asked the government about quasi-fiscal activities but did not get satisfactory answers.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d."</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_2.PDF http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_A4.PDF</p> <p><u>Comment:</u> Information on financial assets is found but there is no discussion about their purpose.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_V1.PDF</p> <p><u>Comment:</u> Capital transfers made to each intergovernmental agency are presented.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with "a," but I wonder if the information about transfers is sufficient to answer this question or if it would be necessary to take into account information about the non-financial assets in a list to something. Although there is information about the assets it is not easy for the reader to identify it. In the last case, the answer might be "b."</p> <p><u>Researcher Response:</u> We agree with Peer Reviewer Two.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b."</p>	<p>b</p>
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<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We were not able to find information on expenditure arrears. This is worth double checking.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> An equally appropriate response to this question could be "c" if we consider that accounting information about commitments not paid is "information" about the "expenditure arrears." Nevertheless, there is no information about the amount which is not paid when it is due. In any, case I think "expenditure arrears" do not represent a significant problem.</p> <p><u>Researcher Response:</u> We know that expenditure arrears may not be a great problem, but as the review says there is no detailed information about this and we believe that it should remain as "d," although it depends a bit on what level of detail you are demanding in other countries.</p> <p><u>IBP Comment:</u> IBP editors chose answer "e" to maintain consistency with the criteria used for selecting answers across countries.</p>	e
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/Cuerpo.htm</p> <p><u>Comment:</u> Response of the Ministry of Economy: "the <i>red series</i> include information on Statements and Accounts of public agencies, such as Foundations of the State Public Sector and Business Corporations and Public Business Entities. The Balance sheet for these entities may include, under the liabilities heading, the respective provisions defined as contingent liabilities, or liabilities about which there is uncertainty regarding their amount or date of realization. These concepts must be interpreted in connection with the "Account of Profit and Loss" or the Budget of Operations of the above-mentioned entities."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G1.PDF</p> <p><u>Comment:</u> Detailed information on expenditures of Liabilities for 2009 is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G1.PDF</p> <p><u>Comment:</u> Not applicable, as Spain is not a recipient of donor funds.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The answer might be different if we consider European Transfers, which can be seen clearly in the budget.</p> <p><u>Researcher Response:</u> Transfers within Europe to member states do not constitute ODA and therefore we have changed the answer to "e" - not applicable because we understand this question to relate to donor funds. If however you disagree and think that EU transfers are donor funds, the answer would likely be "a" although we have no independent verification that these funds are represented in their entirety but in good faith we assume that they are.</p> <p><u>IBP Comment:</u> IBP editors chose answer "e."</p>	<p>e</p>
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<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_1.PDF</p> <p><u>Comment:</u> This information is found from page 386 onwards. In addition there is a book devoted to "tax expenditures" called "Memoria de Beneficios Fiscales."</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c," since very little information is provided.</p>	C
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Earmarked revenue does not appear and can not be identified. This was confirmed by staff of the General Secretariat of Budget and Expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Ley/MaestroTomos/PGE-ROM/doc/L_09_E_G6.PDF</p> <p><u>Comment:</u> Classified [Secret] Expenditures can be identified on page 15 of the Budget of the Ministry of the Interior.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G6.PDF</p> <p><u>Comment:</u> Example on page 113, program 131N Training of State Security Forces and Agencies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

Peer Reviewer Two Comment:

Researcher Response: We did not find clear statements about how the budget would support certain longer term policy goals for two years beyond the budget year. Reviewer One needs to give an example of this.

IBP Comment: IBP editors chose answer "d."

d

<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Ejemplo: Gastos Presupuestados para el Ministerio de Defensa. http://www.sggg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PG E-ROM/doc/L_09_A_G4.PDF</p> <p><u>Comment:</u> A box with the indicators for the different objectives can be found in the description of all expenditure programs. For example, beginning from page 138, monitoring indicators for program 121M of the Ministry of Defense are shown.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> Ejemplo, Gasto del Ministerio de Educación http://www.sggg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PG E-ROM/doc/L_09_A_G8.PDF</p> <p><u>Comment:</u> Monitoring indicators are useful, but some data are missing; for example, for programs of the Ministry of Education, the number of schools in the program appears, but the number of students benefitting does not.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- Performance indicators are presented for all programs.
 - Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
 - Performance indicators are presented for programs representing less than two-thirds of expenditures.
 - No performance indicators are presented.
 - Not applicable/other (please comment).

Citation:

In general:

<http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroDocumentos/PGE-ROM/Cuerpo.htm>

An example:

http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G7.PDF

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

Peer Reviewer Two Comment: A more appropriate response to this question would be "b" as there are about 200 Programs with objectives and indicators in the "budget documentation" (Serie Roja).

Researcher Response: Yes, some programmes have indicators though not all do. For example, "For what has been noted, it is not possible to concretely mention program budget performance objectives, since this is limited to establishing and, subsequently, carrying out transfers to the appropriate entities, and the follow-up and outcome control is conducted externally to the program". This can be read here:

http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PGE-ROM/doc/L_09_A_G7.PDF

IBP Comment: IBP editors chose answer "b."

b

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- a. All performance indicators are well designed.
- b. Most performance indicators are well designed.
- c. Some performance indicators are well designed, but most are not.
- d. No programs have performance indicators, or they are not well designed.
- e. Not applicable/other (please comment).

Citation:

<http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroDocumentos/PGE-ROM/Cuerpo.htm>

Comment:

Each of the "Red Series" ("Serie Roja") of the budget supporting documents which is entitled *Gastos. Presupuesto por programas y memoria de objetivos* contains information by government department (ministry or similar) on the spending programme plans. In most cases these include performance indicators.

b

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

Peer Reviewer Two Comment: A more appropriate response to this question would be "b" as there are about 200 Programs with objectives and indicators in the "budget documentation (Serie Roja).

Researcher Response: Given that both reviewers agree on "b" we agree to change it. There are performance indicators indeed; we do not have a clear idea of how well designed they are – this is something which would need to be subject to both comparative and independent analysis - but they certainly exist for some although not all the programmes.

IBP Comment: IBP editors chose answer "b."

54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?
- a. All performance indicators are used in conjunction with performance targets.
 - b. Most performance indicators are used in conjunction with performance targets.
 - c. Some performance indicators are used in conjunction with performance targets, but most are not.
 - d. No performance indicators are used in conjunction with performance targets.
 - e. Not applicable/other (please comment).

Citation:

<http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroDocumentos/PGE-ROM/Cuerpo.htm>

Comment:

Each of the "Red Series" ("Serie Roja") of the budget supporting documents which is entitled *Gastos. Presupuesto por programas y memoria de objetivos* contains information by government department (ministry or similar) on the spending programme plans. In most cases these include performance indicators but not they are not all linked to performance targets.

C

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

Peer Reviewer Two Comment: A more appropriate response to this question would be "b" or "c" as there are about 200 Programs with objectives and indicators in the "budget documentation" (Serie Roja). Nevertheless, it is difficult to be accurate with the answer without doing a detailed analysis of every Program.

Researcher Response: We agree that the indicators exist but it is hard to evaluate them all; they do not all seem to be linked to performance targets.

IBP Comment: IBP editors chose answer "c."

<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sggp.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PG E-ROM/doc/L_09_A_G8.PDF, pagina 167.</p> <p><u>Comment:</u> Specific information on poverty was not found in the budget. We searched and discovered policies aimed at poverty alleviation in individual ministries, such as the ministry of Education, Social Policy and Sports, with programs such as "231F", or "aid for housing accessibility/rehabilitation".</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> In the main budget documents we found very few references to "pobreza" (poverty) and these linked to overseas development assistance - we just word searched on key terms to double check and do not see the source for Peer Reviewer One's comment. We therefore recommend it stay as "d" failing further citations.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	C
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.aeat.es/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Estadisticas/Informes_Estadisticos/Informes_Anuales_de_Recaudacion_Tributaria/Ejercicio_2008/Informe_completo.pdf</p> <p><u>Comment:</u> An analysis of the fees and prices paid by the public, also with reference to enterprises, can be found in the full report. For example, consumption of electricity and collection of taxes pertaining to the consumption of it is found in the analysis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Another important Report is called "Memoria de la Administración Tributaria."</p>	a
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <p>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</p> <p>c. Yes, some analysis is presented, but it lacks important details.</p> <p>d. No analysis on the distribution of the tax burden is presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.aeat.es/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Estadisticas/Informes_Estadisticos/Informes_Anuales_de_Recaudacion_Tributaria/Ejercicio_2008/Informe_completo.pdf</p> <p><u>Comment:</u> A full report on annual tax revenue collection is made available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <p>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</p> <p>b. Yes, information is presented, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on conditions associated with IFI assistance is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sgpg.pap.meh.es/Presup/PGE2009Proyecto/MaestroTomos/PG E-ROM/doc/L_09_A_A6.PDF</p> <p><u>Comment:</u> The question is not applicable. However, conditions in bilateral agreements between Spain and the European Union are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <p>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</p> <p>b. Yes, information is presented, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on conditions associated with donor country assistance is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Spain does not receive donor funds as such. There is information about the EU however.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e

60. Does the executive make available to the public a summary that describes the budget and its proposals?

- a. Yes, it provides a summary that is very informative.
- b. Yes, it provides a summary that is somewhat informative.
- c. Yes, but the summary is not very informative.
- d. No, it does not provide a summary.
- e. Not applicable/other (please comment).

Citation:

<http://www.la-moncloa.es/NR/rdonlyres/B9AA026F-331B-4D4F-8B86-F839EBB0876B/91124/Presupuestos2009.pdf>

Comment:

Each year the government prepares a PowerPoint presentation for the press conference on the budget. This is hard to find if one does not know that it exists. It is not designed for the public. We found this official link using Google after seeing the document on the website of the newspaper *El Mundo*, but could not find it using the search function on the Moncloa website! Therefore we are answering "d" to this question. The 2010 document is here <http://www.la-moncloa.es/NR/rdonlyres/B9AA026F-331B-4D4F-8B86-F839EBB0876B/91124/Presupuestos2009.pdf>. The format is identical.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a."

Peer Reviewer Two Comment:

Researcher Response: This was a question which we checked quite thoroughly at the time of doing the research and we strongly believe that there is no good summary. Peer Reviewer One does not provide arguments in favour of changing the answer.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Same searching process as described in Question 60 above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Secretariat General del Presupuestos y Gastos informed us in a phone conversation held following writing to them that there is no glossary. We asked the government for a glossary and they told us that there is no glossary. We had difficulties clarifying some of the terms and for the average member of the public it would be really hard.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

63. Do citizens have the right *in law* to access government information, including budget information?
- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
 - c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
 - d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Spain has administrative provisions on access to certain administrative documents but there is no right of access to information recognised by law; Access Info has a case pending to determine if the right can be read into the provision on freedom of expression in the Constitution. The government is working on a draft access to information law.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

In order to answer these two questions (64-65), we contacted the Ministry of Industry, Commerce and Energy, and we asked whether it was possible to gain access to the most disaggregated budgets of TURESPAÑA, and this was their response:

2nd. The budget of the State, including Autonomous agencies, and specifically the budget of TURESPAÑA, presents a level of disaggregation that is detailed enough to learn under what policy, service, program and heading the different budget items can be found.

Perhaps due to the complexity and the extent of State Budget, which is accompanied by supporting documents belonging to 4 different series (the red, green, yellow and gray series), it may be necessary to carefully analyze all of the dense information available and dissect it, in order to be able to uncover the desired information in sufficient detail.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment: In order to answer these two questions (64-65), we contacted the Ministry of Industry, Commerce and Energy, and we asked whether it was possible to gain access to the most disaggregated budgets of TURESPAÑA, and this was their response:

2nd. The budget of the State, including Autonomous agencies, and specifically the budget of TURESPAÑA, presents a level of disaggregation that is detailed enough to learn under what policy, service, program and heading the different budget items can be found.

Perhaps due to the complexity and the extent of State Budget, which is accompanied by supporting documents belonging to 4 different series (the red, green, yellow and gray series), it may be necessary to carefully analyze all of the dense information available and dissect it, in order to be able to uncover the desired information in sufficient detail.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> http://noticias.juridicas.com/base_datos/Fiscal/I47-2003.html</p> <p><u>Comment:</u> General Law of the Budget (LGP), Article 37. Submission to Parliament.</p> <p>1. The draft Law of General Budgets of the State, comprising articles, annexes and the statements of revenue and expenditures, with the level of specification of credits established by articles 40 and 41 of this Law, shall be submitted to the Parliament [Cortes Generales] prior to October 1 of the year before the year it refers to.</p> <p>That said, all that is known is that the budget law will be presented to Parliament before 1 October each year; there is no more information available about what the actual date for presenting it will be until just before it happens, which is usually quite late in September.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or sub-national government, to the ministry of finance or whatever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgpg.pap.meh.es/NR/rdonlyres/F972983F-9124-4C99-B2CC-974A6CC0388F/22146/EscenarioPresupuestario20092011.pdf See also: http://noticias.juridicas.com/base_datos/Derogadas/r0-o1302-2008-eha.html which is the « Orden EHA/1302/2008, of May 7, whereby the rules for preparing the Budget scenarios are issued, for the period</p>	a

<p>2009-2011 (in effect until April 24, 2009) »</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u> According to the Executive, the <i>Ley de Presupuestos de 2009</i> was presented to the Congress on 26 September 2008: http://www.meh.es/Documentacion/Publico/GabineteMinistro/Notas%20Prensa/2008/Convocatorias/26-09-08%20Convocatoria%20PGE%202009.pdf</p> <p>The same day it was presented to the media at a press conference, see: http://www.meh.es/Documentacion/Publico/GabineteMinistro/Notas%20Prensa/2008/Consejo%20de%20Ministros/26-09-08%20Presentacion%20Presupuestos%202009%20consejo%20ministros.pdf</p> <p>Adoption of the law on 23 December 2008, published in the Official State Gazette (Boletín Oficial del Estado) on 24 December: http://www.boe.es/aeboe/consultas/bases_datos/doc.php?coleccion=iberlex&id=2008/20744</p> <p>According to the Congress, the 2009 budget was presented to Congress on 30 September 2008: 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=46-46&QUERY=121.cini</p> <p><u>Comment:</u> In 2008, the executive submitted the Draft Law to Parliament on September 26, and the budget was approved on December 23, 2008 - all respecting the deadlines set by law. A complementary link with the schedule of dates for processing that law is: https://intranet.congreso.es/portal/page/portal/Congreso/Congreso/SalaPrensa/NotPre/300908</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive 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 very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Response of the PSOE [Spanish Social Workers Party] Deputy, a member of the party in the Government Respuesta de la Diputada del PSOE, grupo parlamentario en el Gobierno</p> <p><u>Comment:</u> The legislator said: <i>"The government does not consult with members of parliament, which in my personal opinion and from the legal point of view does not seem wrong to me, taking into account what article 134.1 of the Spanish Constitution says."</i> This article 134.1 says "It is the function of the Government to prepare the General Budgets of the State and of the Parliament, to examine, amend and approve," something which is important to take into consideration for this entire survey, given that the Constitution fails to make any provision for the public to have a say at any point in the process.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> We have no evidence to support answer "c" and given that we checked with the deputy cited above, who is a reliable and serious person, we believe that the answer should remain "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. 	d

<p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> We could not find information about such consultations. We decided to try at the ministerial level. The Ministry of Industry was asked and referred us to the law. According to them, no committees are consulted that do not have anything to do with the executive. 1st. The general Budgets of the State are prepared by the Executive and are approved by Parliament. The provision of the law supporting this competence to prepare [the budget] appears in Article 134 of the Spanish Constitution, General Budget Law, Law of Budget Stability, yearly law of the Budget and Order to prepare Budgets, Ministerial Resolutions, which set, indicate and clarify the timeline for the preparation thereof. In accordance with the General Budget Law (Art. 36 of Law 47/2003), the guidelines for distribution of expenditures establishing the criteria for preparing the proposed budgets and their quantitative limits with the priorities and limitations that must be respected, are determined by the Ministry of Economy and Finance through the <i>disposition</i> under which the rules for preparation of the General Budgets of the State are issued for the current year. In this <i>disposition</i>, the committees participating in the process of preparation are established (Committees on Expenditure Policy, Program Analysis, Revenue, Budget). Taking into account the economic policy guidance, priorities and the analysis of the above listed committees, and the proposals submitted by the different agencies, it [the Ministry] prepares the draft General Budget of the State to be approved by the government and to be subsequently submitted to the Parliament for examination and, as the case may be, approval. This same consultation process is done with the congress but we are still awaiting the response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p>	<p>d</p>

<p><u>Peer Reviewer Two Comment:</u></p>	
<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer but I think it will be convenient to take into account another important document which is called "Acuerdo del Consejo de Ministros..." It is usually issued in May or June and it contains an "expenditure limit" for the State budget and the "Stability objectives" (see Comments in the lasts pages).</p> <p><u>Researcher Response:</u> It is fine to add this reference. We found that for 2010 here: http://www.igae.pap.meh.es/sitios/sgpg/es-ES/Presupuestos/NormativaPresupuestaria/Documents/NORMATIVA%20DE%20ELABORACION/Acuerdo%20Objetivo%20Estabilidad%202010-2012%20y%20Limite%20Gasto%202010.pdf but it does not change the answer.</p>	<p>d</p>
<p>73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p>	<p>d</p>

<p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> General Budget Law (Ley General de Presupuesto) no. 47/2003, November 26, General Budget http://noticias.juridicas.com/base_datos/fiscal/l47-2003.html</p> <p><u>Comment:</u> By law, it is submitted by October 1. In 2008, the Draft General Budget of the State was submitted on September 26.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>75. 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?</p> <ol style="list-style-type: none"> 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, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held 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. e. Not applicable/other (please comment). <p><u>Citation:</u> We asked this question to the president of the congress of deputies, via e-mail, and they sent us a response, which says:</p> <ul style="list-style-type: none"> • There is no law which regulates the hearings, but they are held by tradition. • In Congress, several committees can call representatives of the executive and administration depending on the thematic 	d

<p>responsibilities of the committee;</p> <ul style="list-style-type: none"> • In the Senate, the Budget Committee holds some hearings; • These hearings are not public although duly accredited media representatives can participate. The public can watch the commission session via the "Parliament Channel" on the web and can access publications via the Congress website. • For example: the Session of the "Budget Committee" can be found here: http://www.congreso.es/portal/page/portal/Congreso/Congreso/CongresoTV/HistEmisionFecha?_piref73_2824053_73_2140072_2140072.next_page=/wc/accesoEmisionDiferido&fechaSeleccionada=2009/10/7&cambioLegislatura=09 and a written report of this meeting can be found here: http://www.congreso.es/public_oficiales/L9/CONG/DS/CO/CO_358.PDF . <p>We note, however, that it is not easy to find all the relevant information. For example, there is no place on the website which groups together all the information about the parliamentary debates, audio-visual material and reports relating to the budget, so some patience is required to search through the archives and to find the relevant materials.</p> <p><u>Comment:</u> In our analysis, these hearings cannot be counted as public. There is a difference between publishing printed afterwards or making audio-visual material available, and letting members of the public sit in on the hearing in real time. There is no special section of the website which permits easy access to these hearings on what is after all the most important law which is passed by the Congress. Allowing limited access to accredited journalists does not equate to public hearings according to international principles of public access to observe meetings of the legislative branch. In addition, it is not clear to us yet how often media actually sit in on and report on these hearings. Furthermore, a colleague of ours tried to get a ticket for the plenary session on the budget in the parliament and given that only 7 places were made available for the public, and that she was 8th in line, she was not able to get access.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative 	<p>d</p>

<p>units in which testimony from the executive branch is heard. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Response from the Congress</p> <p><u>Comment:</u> <i>Response: 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. Respuesta: Si que se celebran audiencias en el congreso sobre la totalidad del presupuesto donde se puede hacer referencia a las distintas unidades administrativas, pero no se realizan audiencias públicas de cada una de ellas.</i></p> <p>Yes, hearings are held about the budget projections of different departments and other bodies with relevant representatives called before them, but the public is not admitted to these sessions, only media representatives may attend. For this reason we have answered “d” – again the dilemma is whether these qualify as “public” hearings if the public may not attend, the other answer would be “b” or “c.”</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Peer Reviewer Two Comment:</u> I agree with “d” if the key word is “public,” but with “b” if the key word is “hearings.”</p> <p><u>Researcher Response:</u> The key word here really should be “public.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as originally suggested by the researcher.</p>	
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <p>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Response from the Congress</p> <p><u>Comment:</u> No public hearings are held, where the public actively takes part; this can also complement the congresswoman’s response, who</p>	<p>d</p>

<p>notes that the public does not express its opinion on the General Budgets of the state.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.congreso.es/portal/page/portal/Congreso/Congreso and then by serching in Actualidad > Calendario de sesiones plenarias it is possible to find reports on the sessions. An example: http://www.congreso.es/public_oficiales/L9/CONG/DS/CO/CO_358.PDF . The reports seem to be reasonably comprehensive.</p> <p><u>Comment:</u> Reports are published on hearings where the executive actively participates. However, as noted above, there is no place which guides the user to the information about the debates on the budget and it requires patience and readiness to read the technical reports to find the relevant information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> E-mail received from congresswomen [diputada] of the PSOE, from the party in power in the government.</p>	a

<p><u>Comment:</u> The MP says that: "There is a parliamentary committee, the Committee of Official Secrets, which is in charge of these data."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with "a" as in the budget one can find some appropriations such as "Gastos Reservados."</p>	
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.congreso.es/public_oficiales/L9/CONG/BOCG/A/A_042-02.PDF http://constitucion.rediris.es/legis/1982/rcd1982-02-10_t4.html#t5c2s2%22</p> <p><u>Comment:</u> The legislature can propose changes but they have to be approved by the executive. Article 111. 1. Amendments to the draft Law that entail an increase in credit or decrease in budget revenue shall require the Government agreement in order to be carried out. 2. For this purpose, the person in charge of drafting the report, shall submit to the government, through the President of the Congress, any amendments which, in his/her judgment may be included, as provided in the previous section. 3. The Government must provide a reasoned response within 15 days; after that time has elapsed, the silence of the Government will be understood to express acquiescence. 4. The Government may express its disagreement with amendments that entail an increase in credit or decrease in budget revenue at any time during the process, in the event it was not consulted in the way set forth in the previous sections.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p>	a

<p>a. The approved budget includes program-level detail.</p> <p>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>c. The approved budget includes only departmental totals.</p> <p>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sgpg.pap.meh.es/sitios/sgpg/es-ES/Presupuestos/Paginas/pge2009.aspx</p> <p><u>Comment:</u> The structure of the approved Budget is the same as for the Draft Budget. (Approved 23.12.2008, published 24.12.2008)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. In-year reports on actual expenditure are released at least every month.</p> <p>b. In-year reports on actual expenditure are released at least every quarter.</p> <p>c. In-year reports on actual expenditure are released at least semi-annually.</p> <p>d. In-year reports on actual expenditure are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.igae.pap.meh.es/Internet/CIn_Principal/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/MenuEjecucion.htm</p> <p><u>Comment:</u> Article 135. Information to be submitted to Parliament. Without prejudicing the power of the Parliament to ask the Government the information they deem appropriate, the Auditor General of the Administration of the State, on a monthly basis, shall make available to the Committees of the Budget of the Congress and the Senate, information on budget execution. With this same frequency, the Auditor General of the Social Security shall submit to such Committees information on execution of the budgets of the entities making up the Social Security System.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/Internet/CIn_Principal/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/MenuEjecucion.htm</p> <p><u>Comment:</u> A summary of Budget execution is published, but it is not as detailed as the Budget is.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/33F526E9-31A6-48BE-8D04-5621FB526B9D/22958/RESUMEN_07_2009.pdf</p> <p><u>Comment:</u> In the monthly reports, only a summary is published, which shows expenditure by chapters for each departmental administrative unit.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a" as it contains program-level detail and also the economic classification, as can be seen in the "Estadísticas de Ejecución del Presupuesto."</p>	C

<p><u>Researcher Response:</u> We did not find this level of detail.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/33F526E9-31A6-48BE-8D04-5621FB526B9D/22958/RESUMEN_07_2009.pdf</p> <p><u>Comment:</u> Comparisons of expenditures appearing in the summary of monthly execution of the Budget are produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a” as it contains program-level detail and also the economic classification (see the “Estadísticas de Ejecución del Presupuesto”).</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	C
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation:</u> See above.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> As above: http://www.igae.pap.meh.es/sitios/igae/es-ES/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/Documents/RESUMEN_06_2009.pdf Junio 2009 publicado 23 de Julio 2009</p> <p><u>Comment:</u> Revenue collection by chapter is shown.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> As above: http://www.igae.pap.meh.es/sitios/igae/es-ES/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/Documents/RESUMEN_06_2009.pdf June 2009, published on July 23, 2009.</p> <p><u>Comment:</u> Comparisons for all units appearing in the summary of Budget execution are produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> As above: http://www.igae.pap.meh.es/sitios/igae/es-ES/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/Documents/RESUMEN_06_2009.pdf June 2009, published on July 23, 2009.</p> <p><u>Comment:</u> Reports on borrowing needs are generated in the summary of monthly Budget execution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/sitios/igae/es-ES/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/Documents/RESUMEN_06_2009.pdf</p> <p><u>Comment:</u> Information on borrowing needs is presented, but not on debt composition.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/sitios/igae/es-ES/CInEjecucionPresupuesto/EjecucionPresupuestoAGE/Documents/RESUMEN_06_2009.pdf</p> <p><u>Comment:</u> The May report was released on July 24.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Not produced, but monthly reports are produced and are available on line. In the Spanish State Law of the General Budget, as provided by Law 47/2003, November 26, (http://noticias.juridicas.com/base_datos/Fiscal/l47-2003.html), monthly and annual reports are required, but not a mid-year review.</p> <p>Article 135. Information to be submitted to the Parliament. Without prejudicing the power of the Parliament to request any information it deems pertinent from the government, the Auditor General of the Administration of the State, on a monthly basis, shall make</p>	d

<p>available to the Committees of the Budget of the Congress and the Senate, information on execution of budgets. With this same frequency, the Auditor General of the Social Security shall submit to such Committees information on execution of the budgets of the entities making up the Social Security System.</p> <p>Article 136. Information to be published in the Official Bulletin of the State.</p> <p>1. The Office of the Auditor General of the Administration of the State shall release, on a monthly basis, in the Official Bulletin of the State, information relating to transactions of execution of the budget of the state and of amendments thereto, and treasury transactions, and other [transactions] that are deemed of general interest.</p> <p>2. Additionally, the Office of the Auditor General of the Administration of the State shall publish in the Official Bulletin of the State on an annual basis, a summary of the principal balance sheets and documents making up the General Account of the State.</p> <p>3. The Auditor General of the Administration of the State shall publish in the Official Bulletin of the State each year, a summary of the principal statements and documents making up the Account of the General Administration of the State.</p> <p>4. Entities that are required to apply the public accounting principles as well as the others that are not required to publish their accounts in the Business Registry, shall release on an annual basis in the Official Bulletin of the State, the balance sheet and financial-assets profit and loss account report and a summary of the remaining statements making up the annual accounts. For this purpose, the Office of the Auditor General of the Administration of the State shall determine the minimum content of the information to be published.</p> <p>5. The Office of the Auditor General of the Administration of the State may release past information through any other means it deems appropriate, other than the Official Bulletin of the State.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). 	<p>d</p>

<p><u>Citation:</u></p> <p><u>Comment:</u> Please refer to Question 92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Please refer to Question 92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Please refer to Question 92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - e. Not applicable/other (please comment).

Citation:

Law 47/2003, November 26, General Budget [Law].

Comment:

Article 52. Transfers of Credits.

1. Transfers are conveyances of funds between credits. They can be conducted between different credits of the budget and may be also done by creating new credits, with the following restrictions:

- a. They may not be done from credits for financial transactions to other credits, nor from credits for capital transactions to credits for current operations.
- b. They may not be done between credits of different budget sections.
- c. They shall not decrease special credits or credits that have been supplemented or increased in the budget year. This restriction shall not affect expandable credits of the entities that make up the system of Social Security or when they affect credits of the section 06 Public Debt.
- d. In the area of entities that make up the system of Social Security, they may not decrease expandable credits except to finance other expandable credits.

2. The foregoing restrictions shall not affect the transfer of credits that are to be carried out as a consequence of administrative reorganizations or transfer of powers to autonomous regions; those that stem from agreements or contracts of partnership between two different ministerial departments, bodies of the state with differentiated sections in the budget of the State or autonomous agencies; those that are carried out in fulfillment of the provisions of Law 16/1985, June 25, of the Spanish Historical Heritage and those that are carried out from the unforeseen program.

3. In no instance may transfers create credits earmarked for nominative subsidies except when they are in accordance with the provisions of the General Law of Subsidies or involve subsidies or contributions to other entities of the public sector.

Article 61. Powers of the Government

It is the function of the Government, at the proposal of the Ministry of

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<p>Finance and at the initiative of the affected ministries:</p> <ul style="list-style-type: none"> a. To authorize transfers between different budget sections as a consequence of administrative reorganizations. b. To authorize, with regard to the budget of the autonomous agencies, the changes provided for in paragraph c of section 3 of Article 56 of this Law... c. To authorize with regard to Social Security, the amendments reserved for the Government in section 2 of Article 57 of this Law. d. To Authorize the special and supplemental credits to which section 3 of article 55 refers. <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> http://es.wikipedia.org/wiki/Caso_Gurtel</p> <p><u>Comment:</u> There are significant problems with corruption in Spain, including in the public procurement process. The media has frequent examples and the recent <i>Caso Gurtel</i> report from the investigating magistrates shows how this works in practice.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). 	a

<p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Response from the Congress.</p> <p><u>Comment:</u> I am attaching the response from the Congress. The different forms of approval of Budget changes are found at the end of the document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u> General Budget Law 47/2003, November 26. Ley 47/2003, de 26 de noviembre, General Presupuestaria.</p> <p><u>Comment:</u> Article 50. Budget Execution Contingency Fund <u>1.</u> In order to address needs of a non discretionary nature for which credits have not been provided either totally or partly, which cannot be postponed during the budget year, the Budget of the State shall include a section under the title Contingency Fund of budget execution, in the amount of 2 per cent of the total expenditure for non financial transactions, allocated only to finance, when appropriate, the following changes</p> <p>Artículo 50. Fondo de Contingencia de ejecución presupuestaria. 1. El presupuesto del Estado, a fin de hacer frente durante el ejercicio presupuestario a necesidades inaplazables, de carácter no discrecional para las que no se hiciera en todo o en parte la adecuada dotación de crédito, incluirá una sección bajo la rúbrica Fondo de Contingencia de ejecución presupuestaria, por importe del dos por ciento del total de gastos para operaciones no financieras, destinado únicamente a financiar, cuando proceda, las modificaciones siguientes:</p> <p>Artículo 50. Fondo de Contingencia de ejecución presupuestaria. 1. El presupuesto del Estado, a fin de hacer frente durante el ejercicio presupuestario a necesidades inaplazables, de carácter no discrecional para las que no se hiciera en todo o en parte la adecuada dotación de crédito, incluirá una sección bajo la rúbrica Fondo de Contingencia de ejecución presupuestaria, por importe del dos por ciento del total de gastos para operaciones no financieras, destinado únicamente a</p>	<p>b</p>

<p>financiar, cuando proceda, las modificaciones siguientes:</p> <p>a. Increases of credits regulated in article 54.Las ampliaciones de crédito reguladas en el artículo 54.</p> <p>b. Special or supplemental credits, pursuant to the provisions of article 55.Los créditos extraordinarios y suplementos de crédito, de conformidad con lo previsto en el artículo 55.</p> <p>c. Incorporations of credit, pursuant to article 58.Las incorporaciones de crédito, conforme al artículo 58.</p> <p>At no time can the Fund be used to finance changes aimed at covering expenditures or measures stemming from discretionary decisions of the Administration, which are lacking budget coverage. En ningún caso podrá utilizarse el Fondo para financiar modificaciones destinadas a dar cobertura a gastos o actuaciones que deriven de decisiones discrecionales de la Administración, que carezcan de cobertura presupuestaria.</p> <p>2. The application of the Contingency Fund shall be approved, at the proposal of the Ministry of Finance, by means of decision of the Council of Ministers after the respective changes in credits have been authorized. La aplicación del Fondo de Contingencia se aprobará, a propuesta del Ministro de Hacienda, mediante acuerdo del Consejo de Ministros previamente a la autorización de las respectivas modificaciones de crédito.</p> <p>3. The Government shall submit to Parliament, through the Ministry of the Finance, a quarterly report on utilization of the Fund regulated in this article. El Gobierno remitirá a las Cortes Generales, a través del Ministro de Hacienda, un informe trimestral acerca de la utilización del Fondo regulado en este artículo.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> If we consider supplemental the “Fondo de Contingencia,” I agree with the answer “a.” Nevertheless, it might be considered what it is named “modificaciones de créditos” presupuestarios, which can be over 15%; a more appropriate response to this question would be “b.”</p> <p><u>Researcher Response:</u> We agree with Peer Reviewer Two and have changed to “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b.”</p>	
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <p>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</p> <p>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</p> <p>c. Expenditures are approved after the end of the fiscal year, for</p>	

example in the next budget.

- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation: General Budget Law 47/2003, November 26.
Ley 47/2003, de 26 de noviembre, General Presupuestaria

Comment: Article 50. Budget Execution Contingency Fund
1. In order to address needs of a non discretionary nature for which credits have not been provided either totally or partly, which cannot be postponed during the budget year, the Budget of the State shall include a section under the title Contingency Fund of budget execution, in the amount of 2 per cent of the total expenditure for non financial transactions, allocated only to finance, when appropriate, the following changes

Artículo 50. Fondo de Contingencia de ejecución presupuestaria.

1. El presupuesto del Estado, a fin de hacer frente durante el ejercicio presupuestario a necesidades inaplazables, de carácter no discrecional para las que no se hiciera en todo o en parte la adecuada dotación de crédito, incluirá una sección bajo la rúbrica Fondo de Contingencia de ejecución presupuestaria, por importe del dos por ciento del total de gastos para operaciones no financieras, destinado únicamente a financiar, cuando proceda, las modificaciones siguientes:

- a. Increases of credits regulated in article 54. Las ampliaciones de crédito reguladas en el artículo 54.
- b. Special or supplemental credits, pursuant to the provisions of article 55. Los créditos extraordinarios y suplementos de crédito, de conformidad con lo previsto en el artículo 55.
- c. Incorporations of credit, pursuant to article 58. Las incorporaciones de crédito, conforme al artículo 58.

At no time can the Fund be used to finance changes aimed at covering expenditures or measures stemming from discretionary decisions of the Administration, which are lacking budget coverage. En ningún caso podrá utilizarse el Fondo para financiar modificaciones destinadas a dar cobertura a gastos o actuaciones que deriven de decisiones discrecionales de la Administración, que carezcan de cobertura presupuestaria.

2. The application of the Contingency Fund shall be approved, at the proposal of the Ministry of Finance, by means of decision of the Council of Ministers after the respective changes in credits have been authorized. La aplicación del Fondo de Contingencia se aprobará, a propuesta del Ministro de Hacienda, mediante acuerdo del Consejo de Ministros previamente a la autorización de las respectivas modificaciones de crédito.

3. The Government shall submit to Parliament, through the Ministry of the Finance, a quarterly report on utilization of the Fund regulated in this article. El Gobierno remitirá a las Cortes Generales, a través del Ministro de Hacienda, un informe trimestral acerca de la utilización del Fondo regulado en este artículo.

d

Researcher Response to this Question was "a"

<p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question could be “d.” If I correctly understand what is written above (article 50. number 2) the “legislature” will have every three months to report to the legislature, but it is approved by the “Consejo de Ministros.”</p> <p><u>Researcher Response:</u> We agree with Peer Reviewer Two and have changed to “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.”</p>	
<p align="center">Executive’s Year-end Report and the Supreme Audit Institution</p>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/CA539A9C-963F-4D67-BEA5-362772CF71/22774/anual2009.pdf</p> <p><u>Comment:</u> The executive must issue the liquidation [report] of the Budget prior to October 31 of the year following the budget year; before issuing the Liquidation Report, the state must issue a preview or progress report of that report.</p> <p>Article 131. Preparation and submission of the General Account of the State to the Tribunal of Accounts.</p> <ol style="list-style-type: none"> 1. Each year’s General Account of the State shall be put together by the Office of the Auditor General of the Administration of the State and shall be submitted to the Government for submission to the Tribunal of Accounts prior to October 31 of the year following the year it refers to. 2. The Office of the Auditor General of the Administration of the State may gather from the different entities any information it deems necessary to carry out the process of aggregation or consolidation of accounts. 3. Failure to submit the accounts shall not constitute an obstacle for the Office of the Auditor General of the Administration of the State to be able to put together the General Account of the State with the accounts it has received. 4. An entity’s accounts may be added or consolidated even though the required audit report of accounts has been rejected, has been unfavorable or has conditions [attached to it], even though these circumstances will be reported in the introductory explanation of said General Account. 	<p align="center">b</p>

<p>Article 132. Examination and verification [approval] of General Account of the State. The Tribunal of Accounts, as delegated by the Parliament, shall proceed to examine and approve the General Account of the State within a period of six months from the date that it is received. After hearing the Minister of Finance, the plenary shall issue a final statement, as warranted, to submit it to the chambers with the appropriate proposal, providing a copy to the Government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> In the Liquidation Report of the Budget, the expenditure is not audited; the Executive does produce a public audit report, but not an audit of expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> A comparison is presented between actual and enacted Budget, but no discussion is held nor are any quantitative estimates produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> It is explained at the program level by sections. It is a very aggregate level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> The difference between estimates and actual outcomes are explained at disaggregated level, down to the detail of item description, on pages 15-32.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/CA539A9C-963F-4D67-BEA5-362772CF71/22774/anual2009.pdf</p> <p><u>Comment:</u> Even if these data are not presented in the 2007 Budget liquidation report, they are presented in the 2007 Economic and Financial Performance Report of the Public Administration.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> An explanation is presented for the 2007 figures, but there is no comparison between the enacted and actual numbers.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> No comparison of performance indicators for 2007 is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.igae.pap.meh.es/NR/rdonlyres/E393224B-3C8D-4AA3-8F0C-523F2601F395/20535/LIQUIDACI%C3%93N_2009.pdf</p> <p><u>Comment:</u> Credit changes are presented, but without any discussion or quantitative estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
The Independence and Performance of the Supreme Audit Institution	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.tcu.es/uploads/I814.pdf</p> <p><u>Comment:</u> The 2006 Audit Report is released on November 27, 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer "c." Nevertheless, it can be useful to take into account that the Law (Ley General Presupuestaria) states that the audit should be released around 16 months after the end of fiscal year: "Article 131. Preparation and submission of the General Account of the State to the Tribunal of Accounts. 1. Each year's General Account of the State shall be put together by the Office of the Auditor General of the Administration of the State and shall be submitted to the Government for submission to the Tribunal of Accounts prior to October 31 of the year following the year it refers to. "Article 132. Examination and verification [approval] of General Account of the State. The Tribunal of Accounts, as delegated by the Parliament, shall proceed to examine and approve the General Account of the State within a period of six months from the date that it is received. After hearing the Minister of Finance, the plenary shall issue a final statement, as warranted, to submit it to the chambers with the appropriate proposal, providing a copy to the Government.</p> <p><u>Researcher Response:</u> We agree that we should take into account the additional sources - and the answer remains the same.</p>	<p>C</p>
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.tcu.es/uploads/1814.pdf</p> <p><u>Comment:</u> After two years, all expenditures are audited and the audit report has already been released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.tcu.es/uploads/1814.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Law 7/88 Governance of the Supreme Tribunal of Accounts (Tribunal Superior de Cuentas).</p> <p><u>Comment:</u> Article 25. The President and the 'Accounts Counselors' [or Members] of the Tribunal shall be removed from their post for lapsing of mandate, resignation accepted by the Parliament, incapacity or incompatibility. They may also be removed from their position for disciplinary liability, which shall be caused by serious breach of duties of the position or for being found by means of final judgment civilly liable for fraudulent behavior or convicted of an intentional criminal offense. 3.) The processing of the case of disciplinary liability shall conform to the rules of sanctioning procedure set forth in the Law of Administrative Procedure. The Tribunal in Plenary Session, in the same decision to open the case, or by an independent decision adopted by a three quarters majority of its rightful members, shall appoint a Counselor of Accounts [Member of the Accounts Tribunal] as the Investigating Magistrate and, after the approval of the respective proposal [motion], by this same majority, shall submit the proceedings to the aforementioned Joint Committee of the Congress and Senate, in order for it to issue an opinion and submit the decision that is deemed appropriate to the chamber that once elected the Counselor. The respective Chamber shall adopt its resolution by the legally required majority for election of the position.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.tcu.es/uploads/1814.pdf</p> <p><u>Comment:</u> It can be found in the audit of both special expenditures and revenue, in different parts of the Audit Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> http://www.tcu.es/, go to the button "Organización, Composición y Funciones," then select the link "Descripción de la Jurisdicción Contable", and you will find the following text: "For its part, the adjudicatory function, and the accounting jurisdiction belonging to the Tribunal of Accounts, consists of holding trials for accounting liability offenses committed by individuals who hold a position of management of public property, wealth or merchandise. This liability is examined thoroughly and requires three jurisdictional proceedings (accounts trial, proceeding for restitution and the proceeding for cancellation of bond) and the resolutions that are issued by the bodies of accounting jurisdiction (the Council of Accounts and the Chamber of Justice) may, in those instance allowed and through the legally established procedure, be appealed to the Administrative Law Chamber of the Supreme Court for review, thus ensuring the principle of jurisdictional unity and the link of the accounts jurisdiction to the Judiciary."</p>	a

<p><u>Comment:</u> In addition, when we visited the Tribunal de Cuentas, we were given the laws, including the law <i>Ley 7/1988, de 5 de abril, de Funcionamiento del Tribunal de Cuentas</i>, which can be found here: http://noticias.juridicas.com/base_datos/Admin/I7-1988.t5.html</p> <p>From these and conversations with the personnel there, we understand that the Tribunal de Cuentas has broad audit powers, with the exception of the “gastos reservados” – you may think that this changes the answer to “b” but we have put “a” for now as generally they seem to have relatively wide discretion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> Law of Governance of the Tribunal of Accounts 7/1988, April 5 [Ley 7/1988, de 5 de abril, de Funcionamiento del Tribunal de Cuentas] (Official Bulletin of the State 84, April 7) http://noticias.juridicas.com/base_datos/Admin/I7-1988.t5.html The Congress (legislature) approves the budget proposed by the Tribunal de Cuentas.</p> <p><u>Comment:</u> The Tribunal of Accounts prepares its own Budget. Art. 3 h) Approve the Draft Budget of the Tribunal for its integration into the General Budgets of the State, as well as the rosters of positions and amendment thereto and the announcement of public employment. Once this is done, the budget must be approved in the Congress.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <p>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</p> <p>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</p> <p>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</p> <p>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> www.tcu.es. Go to: "Organization, Composition and functions." Then "Organization."</p> <p><u>Comment:</u> The organizational structure of the tribunal of accounts is described. Yes, there is a committee assigned to national accounts, but not specifically for the security sector. These expenditures are audited; however, secret or confidential expenditures are not audited.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <p>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</p> <p>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</p> <p>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</p> <p>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</p> <p>e. Not applicable.</p> <p><u>Citation:</u></p> <p><u>Comment:</u> On the [SAI] Web page, there is way to file a complaint or make a suggestion. We contacted the Tribunal de Cuentas and we were connected to the Registry. They said they were the office in charge of receiving complaints and suggestions; the way it can be done is to go to the Tribunal de Cuentas itself and fill out a printed form, or send a letter by mail. They forward each letter to the appropriate department. They cannot tell us whether they receive many or few complaints.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> PSOE Parliament Member</p> <p><u>Comment:</u> "The Budget Committee periodically meets to analyze Budget execution, as well as the Joint Committee for relations with the tribunal of Accounts. These committees actually review the reports and hold hearings with the members of the tribunal. The composition of these bodies is selected by the chamber."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>121. 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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Conversations with staff from the Tribunal de Cuentas (SAI).</p> <p><u>Comment:</u> The executive does not release a report on the changes that the Tribunal of accounts recommends, but it does release something on two significant changes, which are changes in the General Account of the State and in the Consolidated budget.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> This was a point we made every effort to check and as cited above we talked to the personnel of Tribunal de Cuentas. Peer Reviewer One has provided no sources to support the proposed change. We therefore believe it should remain as "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ol style="list-style-type: none"> Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. Yes, a report is released, covering key audit recommendations, but some details are excluded. Yes, a report is released, but it lacks important details. No, a report is not produced or it is prepared for internal purposes only (please specify). Not applicable/other (please comment). <p><u>Citation:</u> www.tcu.es/uploads/I814.pdf</p> <p><u>Comment:</u> Staff of the Tribunal of Accounts mentioned that in the last chapter of the Audit of the Accounts of the State, a follow up on conclusions from the examination of the General Accounts of the State from prior years is published</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u> Staff Library of the Tribunal of Accounts.</p> <p><u>Comment:</u> Ellos comentan que los gastos secretos no se auditan.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d