

# Open Budget Survey 2017

## Questionnaire

**Spain**

January 2018

## COUNTRY QUESTIONNAIRE: SPAIN

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** Stability Budget Program 2016-2019 is a medium term plan for redesign the government budget deficit in relation with the EU's loan of stability to Spain. There were a previous plan 2015-2018 which was approved at 30/04/15. This new adapted plan 2016-2019 gives an ex ante overview of Spanish economic policies, government revenues and spending, and its coordination at UE level. It was sent to Brussels on 2016/04/29 for its approval, and in base of the European Commission's recommendations the government budget for 2017 and the rest will be elaborated. Link: <http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabi...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabilidad.aspx>)

**Comments:** Researcher: The PBS was presented publicly and published on the website of the Government on 2016/04/29. El Programa de Estabilidad se elabora de forma anual y abarca un periodo plurianual. El programa 2017-2020 no se ha elaborado todavía debido a la situación excepcional del Gobierno de España.

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: By the end of 2016 there has been in Spain an important change of the name of the Budget Authority Website as a consequence of a ministerial reorganization: the "Ministerio de Hacienda y Administración Pública (Ministry of Finance and Public Administration)" has been renamed "Ministerio de Hacienda y Función Pública ("Ministry of Finance and Public Function". Therefore a new word appears in the Budget Authority weblinks: "minhap" has been substituted by "minhafp". This happened in the last two months of 2016, just after the researcher finished his task. Therefore there is nothing wrong with his work, but there are some weblinks he indicated they do not work any more. Although in some cases, as in this Question (PBS-1), the weblinks cited by the researcher leads automatically to the correct weblink, due to an internal informatic solution, in some other cases throughout the Section 1 the weblinks does not work any more. As for this Question (PSB-1), to make sure to arrive to the appropriated website it should be used the following: YES: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliti...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliticaFiscal/Programasdeestabilidad.aspx>) NO: <http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabi...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabilidad.aspx>) Besides, it can be said that there is another very useful weblink: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliti...> ([http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliticaFiscal.aspx](http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliticaFiscal/Programasdeestabilidad.aspx))

### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The Stability Programme Update 2017-2020 will be prepared and submitted to the EU before 30 April 2017, according to the calendar of the European Semester. It is a budget support document prepared in advance that sets the framework for a multiannual period and also, is reviewed and approved by the EU.

**Researcher response:** Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha limite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta. | Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha limite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta.

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** The stability plan defines the basic lines of the each year budget. This is in relation with the rule Regulation 473/2013 of 21 May, on common provisions for monitoring and assessment of draft budgetary plans and the correction of the deficit excessive Member States of the euro area. Link: <http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Pagi...> ([http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429\\_PROGRAMA\\_ESTABILIDAD\\_2016-19.aspx](http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429_PROGRAMA_ESTABILIDAD_2016-19.aspx))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Pag...> ([http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429\\_PROGRAMA\\_ESTABILIDAD\\_2016-19.aspx](http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429_PROGRAMA_ESTABILIDAD_2016-19.aspx))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Ver respuesta del investigador a pregunta PBS-1.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 2016/04/29

**Sources:** The 2016-2019 PBS was presented and published on the website fo the Government on 2016/04/29. Link: <http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Pagi...> ([http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429\\_PROGRAMA\\_ESTABILIDAD\\_2016-19.aspx](http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429_PROGRAMA_ESTABILIDAD_2016-19.aspx))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Pag...> ([http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429\\_PROGRAMA\\_ESTABILIDAD\\_2016-19.aspx](http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429_PROGRAMA_ESTABILIDAD_2016-19.aspx))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Ver respuesta del investigador a pregunta PBS-1.

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The PBS was presented publicly and published on the website of the Government on 2016/04/29 and its also was announced by the press.

**Sources:** Government website: <http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Pagi...> ([http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429\\_PROGRAMA\\_ESTABILIDAD\\_2016-19.aspx](http://www.minhap.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429_PROGRAMA_ESTABILIDAD_2016-19.aspx)) Example of the press release: <http://www.economista.es/economia/noticias/7529587/04/16/E...> (<http://www.economista.es/economia/noticias/7529587/04/16/El-gobierno-aprueba-hoy-el-programa-de-estabilidad-20162019.html>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Pag...> ([http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429\\_PROGRAMA\\_ESTABILIDAD\\_2016-19.aspx](http://www.minhafp.gob.es/es-ES/Prensa/En%20Portada/2016/Paginas/20160429_PROGRAMA_ESTABILIDAD_2016-19.aspx))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Ver respuesta del investigador a pregunta PBS-1.

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Actualización del Programa de Estabilidad 2016-2019 (Stability Programme Update). In Spanish: [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...)

([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf)) In English:  
<http://www.thespanisheconomy.com/stfls/tse/ficheros/2016/Sta...>  
([http://www.thespanisheconomy.com/stfls/tse/ficheros/2016/Stability\\_Programme\\_2016\\_2019.pdf](http://www.thespanisheconomy.com/stfls/tse/ficheros/2016/Stability_Programme_2016_2019.pdf))

**Sources:** All the stability programmes are published on the website of the Government: <http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabi...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabilidad.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliti...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliticaFiscal/Programasdeestabilidad.aspx>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Ver respuesta del investigador a pregunta PBS-1.

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The document is published in PDF and PowerPoint formats. <http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabi...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/Programasdeestabilidad.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliti...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliticaFiscal/Programasdeestabilidad.aspx>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Ver respuesta del investigador a pregunta PBS-1.

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The document is produced and is publicly available in accordance with Law 19/2013, of 9th December on transparency, access to public information and good governance. Link: <http://transparencia.gob.es/transparencia/dam/jcr:2fcd5d26-c...> (<http://transparencia.gob.es/transparencia/dam/jcr:2fcd5d26-cf51-4775-8d44-6683586f1ee9/ley-de-transparencia-ingles.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Actualización del Programa de Estabilidad. Reino de España. 2016-2019.

**Sources:** Actualización del Programa de Estabilidad. Reino de España. 2016-2019.

<http://www.minhap.gob.es/Documentacion/Publico/GabineteMinis...>

([http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/Varios/PE%202015-18%2030\\_04\\_2015.pdf](http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/Varios/PE%202015-18%2030_04_2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/Documentacion/Publico/GabineteMini...>

([http://www.minhafp.gob.es/Documentacion/Publico/GabineteMinistro/Varios/PE%202015-18%2030\\_04\\_2015.pdf](http://www.minhafp.gob.es/Documentacion/Publico/GabineteMinistro/Varios/PE%202015-18%2030_04_2015.pdf))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct link is : [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...)

([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf)) (spanish)

<http://www.thespanisheconomy.com/stfls/tse/ficheros/2016/Sta...>

([http://www.thespanisheconomy.com/stfls/tse/ficheros/2016/Stability\\_Programme\\_2016\\_2019.pdf](http://www.thespanisheconomy.com/stfls/tse/ficheros/2016/Stability_Programme_2016_2019.pdf)) (english)

**Researcher response:** Aunque el nombre del documento es correcto, así como el documento adjunto, el link corresponde al documento de 2015. Estamos de acuerdo con el link proporcionado por el Gobierno, pues corresponde con el documento correcto. Sin embargo, el link proporcionado por el revisor externo se refiere al documento más antiguo.

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** Poryecto Presupuestos Generales del Estado <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Comments:** Researcher: This answer refers to the EBP for 2016 because the EBP for 2017 has not been produced yet. Spain was forced to roll over its 2016 budget plan instead of presenting a new one for 2017. That’s because Spain had been without government since December 2015 until October 2016. In Spain had only been a caretaker government with tightly limited budgetary powers. As there is already a new Government, we expect that the budgetary process will be active by February 2017.

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS:

<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) This WEBLINK suggested by the researcher to "Proyecto Presupuestos Generales del Estado" does not WORK any more: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Government Reviewer****Opinion:** Agree with Comments**Comments:** The EBP for 2017 has been approved by the Council of Ministers on March 31 and presented to Congress on April 4

<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2017.aspx>)

**Researcher response:** Esta parte de la Encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha limite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta Encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2016, por lo que el documento sugerido no puede tenerse en cuenta.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 04 August 2015

**Sources:** Link: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/DocumentoVerificacion.pdf>)

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** I would use another weblink to see the date the EBP is submitted to the legislature. The following weblink is clearer and more definite about the date of it was submitted, due that it gives information about the reception of the budget at the Spanish Parliament:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/NotaPGE2016>)

**Government Reviewer****Opinion:** Agree with Comments**Comments:** The EBP for 2017 has been presented to the legislature on 04 April 2017 <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2017.aspx>)

**Researcher response:** Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha limite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** a. (100)

**Sources:** Link: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS:

<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) This WEBLINK suggested by the researcher to "Proyecto Presupuestos Generales del Estado" does not WORK any more: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupue...>

(<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Government Reviewer****Opinion:** Agree**Researcher response:** Ver comentarios a respuestas EBP-1a y EBP-1b.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 06 August 2015

**Sources:** Link: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>) Information treatment and verification: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/DocumentoVerificacion.pdf>)

**Comments:** Researcher: The date to 6 August 2015 can be confirmed in the Boletín de las Cortes.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** All the EBP (Executive Budget Proposal) documents are published at the same time and sent to the Parliament (Cortes Generales) on the same day. The reception at the Parliament was on the 04 August 2015, as can be seen at this link:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/NotaPGE2016>)

**Comments:** I would like to state that all the EBP (Executive Budget Proposal) documents are published at the same time, inform the media and sent to the Parliament (Cortes Generales) on the same day. The reception at the Parliament was on the 04 August 2015, as it can be seen at this link:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/NotaPGE2016>) Apart from that, in case it can be considered the weblinks the researcher cites, I must say that: BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) This WEBLINK suggested by the researcher to "Proyecto Presupuestos Generales del Estado" does not WORK any more:

<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Link Boletín Oficial de las Cortes Generales: [http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG...)

([http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-2.PDF](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-2.PDF)) Link Boletín Oficial de las Cortes Generales, EBP 2017:

[http://www.congreso.es/public\\_oficiales/L12/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L12/CONG/BOCG/A/BOCG...) ([http://www.congreso.es/public\\_oficiales/L12/CONG/BOCG/A/BOCG-12-A-6-1.PDF](http://www.congreso.es/public_oficiales/L12/CONG/BOCG/A/BOCG-12-A-6-1.PDF))

**Researcher response:** La publicación del Proyecto de Presupuestos Generales ha sido el 6 de agosto de 2015. El link proporcionado por el revisor lleva a una nota de la Secretaría General, pero no a la publicación del documento en cuestión. Link calendario de tramitación de los presupuestos:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016Esta>) parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta. | La publicación del Proyecto de Presupuestos Generales ha sido el 6 de agosto de 2015. El link proporcionado por el revisor lleva a una nota de la Secretaría General, pero no a la publicación del documento en cuestión. Link calendario de tramitación de los presupuestos:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016Esta>) parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta.

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The EBP was published on the website of the Government on 04/08/2015, and on 06/08/2015 it was published in "Boletín Oficial de las Cortes Generales", which is an official publicly available document of the General Courts of Spain: [http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG...) ([http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-1.PDF](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-1.PDF))

**Sources:** Government site: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>) Boletín Oficial de las Cortes Generales: [http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG...) ([http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-1.PDF](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-1.PDF))

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** All the EBP (Executive Budget Proposal) documents are published at the same time and sent to the Parliament (Cortes Generales) on the same day. The reception at the Parliament was on the 04 August 2015, as it can be seen at this link:<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...><http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/NotaPGE2016>**Comments:** I would like to state that all the EBP (Executive Budget Proposal) documents are published at the same time, inform the media and sent to the Parliament (Cortes Generales) on the same day. The reception at the Parliament was on the 04 August 2015, as it can be seen at this link:<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...><http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/NotaPGE2016>**Government Reviewer****Opinion:** Agree with Comments**Comments:** Link Boletín Oficial de las Cortes Generales, EBP 2017: [http://www.congreso.es/public\\_oficiales/L12/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L12/CONG/BOCG/A/BOCG...)[http://www.congreso.es/public\\_oficiales/L12/CONG/BOCG/A/BOCG-12-A-6-1.PDF](http://www.congreso.es/public_oficiales/L12/CONG/BOCG/A/BOCG-12-A-6-1.PDF)**Researcher response:** En realidad, si nos guiamos por el calendario de tramitación de los Presupuestos Generales publicado en la página oficial de las Cortes Generales, la publicación del Proyecto de Presupuestos Generales corresponde al 6 de agosto de 2015:<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...><http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016> | En realidad, si nos guiamos por el

calendario de tramitación de los Presupuestos Generales publicado en la página oficial de las Cortes Generales, la publicación del Proyecto de

Presupuestos Generales corresponde al 6 de agosto de 2015: <http://www.congreso.es/portal/page/portal/Congreso/Congreso/...><http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016>**IBP comment:** Ver comentario del investigador a pregunta EBP-1a sobre la metodología de la OBS. Dado que el EBP 2017 se puso a disposición del público luego de la fecha de cierre de la Encuesta, el 31 de diciembre de 2016, el documento referente a 2017 no se considera para el análisis de esta Encuesta.**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.**Answer:** <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)**Sources:** The EBP is fully available on the website of the Government: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS:<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) This WEBLINK suggested by the researcher to "Proyecto PresupuestosGenerales del Estado" does not WORK any more: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...><http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)**Government Reviewer****Opinion:** Agree with Comments**Comments:** The EBP for 2017 has been presented to the legislature on 04 April 2017 <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2017.aspx>)<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2017.aspx>)**Researcher response:** Ver comentarios a respuestas EBP-1a y EBP-1b.**IBP comment:** Ver comentario del investigador a pregunta EBP-1a sobre la metodología de la OBS. Dado que el EBP 2017 se puso a disposición del público luego de la fecha de cierre de la Encuesta, el 31 de diciembre de 2016, el documento referente a 2017 no se considera para el análisis de esta Encuesta.**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** b.**Sources:** All the documents and reports are published in pdf. At the same time, the data are accessible in html. There are some of them, in the red series which are in html and xml. <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroD...><http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/MnSerieRoja.htm>)



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** This page provides information on the budget statistics on the expenses and revenue of the Consolidated General State Budgets, the State Budget, the Social Security Budget, the Budget of the Autonomous Organisations and the Budget of the Public Bodies in .xls format:

<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupuestos/Estadisticas/Paginas/Estadisticas.aspx>) This is the only website where you can find information in .xls format. Consequently, we think that the right answer is b

**Researcher response:** Entendemos que se trata del Proyecto de Presupuestos Generales y los documentos de apoyo de los que hay una versión en HTML:

<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspxDentro>) del Apartado: Proyecto de Presupuestos Generales del Estado 2016, cada sección tiene su versión en HTML. Ejemplo: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_V\\_1\\_101\\_1\\_1\\_1\\_A.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_V_1_101_1_1_1_A.htm))

**IBP comment:** Se confirma la respuesta B pues no todos los datos están en formato legible por máquina. Los datos en HTML no se consideran legibles por máquina conforme a la metodología de la OBS.**EBP-6a: If the EBP is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."**Answer:** n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.**Answer:** Proyecto de Ley de Presupuestos Generales del Estado para el año 2016.**Sources:** Supporting documents: 1 Serie amarilla. Informe económico y financiero. The purpose of this document is explain the important data of the Executive Budget. This document fixes the basis of the 2016 budget, including the variables about the macro economic's context. The report considers the fixed framework of the Stability Program 2015-18, and its modernisation and adaptation 2016-2019. Link:

<http://www.sepg.pap.minhafphttp://www.sepg.pap.minhafp.gob.es...>

([http://www.sepg.pap.minhafphttp://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhafphttp://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF)) 2 Serie gris. Additional information relate to specific issues. Link: <http://www.sepg.pap.minhafphttp://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGr...>

(<http://gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGris.htm>) 3. Serie verde. Provide disaggregated data and its organic classification. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieVerde.htm>)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Although I agree with the answer there are three things to highlight related with this question (EBP-7): 1°) There are two typos, in these two weblinks: <http://www.sepg.pap.minhap.gob.es/>...

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF))

-<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGris.htm>) Once they have been corrected, the weblinks work well 2°) Although the links suggested by the researcher are correct, they only lead to part of the budget documents, as it can be seen at: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF))

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>

(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGris.htm>) Therefore I would prefer to use another weblink that leads to any document that forms part of the so called "Proyecto de Presupuestos Generales del Estado 2016". The weblink I prefer is:

<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) 3°) Moreover I would like to add my opinion about the set of budget documents. All the documents called "Presupuestos Generales del Estado para el año 2016" are presented in 4 groups of Series (in the past it was used the word Series to appoint 4 group of books printed in different colours). The Series are named respectively Serie Roja, Serie Verde, Serie Amarilla y Serie Gris (Red Series, Green Series, Yellow Series and Gray Series). Of all these document series, the most important is the Red Series, and within this Series the main document is the denominated "Articulado de la Ley", which is the one the researcher considered the main document, as it is the one (after some possible changes at the Parliament) which is going to be enacted as law and published together with a summary of the main figures approved.

Nevertheless, if we consider the "Articulado de la Ley" as the main budget document, it is necessary to consider the rest of the "Serie Roja (Red Series)", for example "Gastos. Presupuesto por programas y memoria de objetivos" (Budgetary Programs...), as supported documents, together with the rest of the documents that form part of the other three series (Green, Yellow, and Grey).

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The correct link of the "Informe Económico y Financiero" is: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF)) The correct link of the "Serie gris" is <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Ma...>

(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/MnSerieGris.htm>) Proyecto de Ley de Presupuestos Generales del Estado para el año 2017: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2017.aspx>)

**Researcher response:** Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta. En cuanto al link correcto, creemos que el siguiente link lleva a la página web donde se pueden encontrar tanto los documentos principales del Proyecto de Presupuestos que sería la serie roja y, particularmente, "Articulado de la Ley", como los documentos de apoyo:

<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) | Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias proporcionadas por el revisor del Gobierno, esta encuesta tiene en consideración únicamente los documentos publicados antes del 31/12/2017, por lo que el documento sugerido no puede tenerse en cuenta. En cuanto al link correcto, creemos que el siguiente link lleva a la página web donde se pueden encontrar tanto los documentos principales del Proyecto de Presupuestos que sería la serie roja y, particularmente, "Articulado de la Ley", como los documentos de apoyo: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

### EBP-8: Is there a "citizens version" of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** Although the Government does not publish any Citizen's Budget, there are a document called "Presentación del Presupuesto General del Estado, 2016. Libro Amarillo" (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAMARILLO2016.pdf>)) which describes the priorities of the Government. The content is a detailed explication about the political vision which supports the budget. On the other hand, the Blue Book (Introducción a la Lectura de los Presupuestos Generales del Estado: Libro Azul) is an explication about the technical structure and concepts of the Budget (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAZUL2016.pdf>)).

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS:

<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdf>)

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAZUL2016.pdf>) This WEBLINK suggested by the researcher to "Proyecto Presupuestos Generales del Estado" does not WORK any more: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAMARILLO2016.pdf>) <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAZUL2016.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Ver comentarios a respuestas EBP-1a y EBP-1b.

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2016

**Sources:** n/a

**Comments:** Researcher: This answers refer to the EB 2016 because the EB 2017 has not been produced yet. Spain was forced to roll over its 2016 budget plan instead of presenting a new one for 2017. That's because Spain had been without government since December 2015 until October 2016. In Spain had only been a caretaker government with tightly limited budgetary powers. As there is already a new Government, we expect that the budgetary process will be active by February 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP for 2017 has been approved by the Council of Ministers on March 31 and presented to Congress on April 4.

**IBP comment:** The government reviewer's comment is correct. However, as per the 2017 OBS methodology, this Survey is only assessing documents produced and made publicly available before 31 December 2016; therefore, we cannot assess the EB for 2017.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 20 October 2015

**Sources:** The EB was approved by the Congress of Deputies of Spain on 27 October 2015 and was published in the Boletín Oficial del Estado (Official Estate Gazette) on 30 October 2015.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** On the 20 October 2015, the Spanish Parliament (Congress of Deputies) approved the budget, as it can be seen in the BOCG-10-A-163-12.PDF, and published the 27 October 2015 in the BOCG (Parliament Official Gazette). Additionally, the Budget was published in the BOE (Spanish Official Gazette) the 30 October 2015.

**Comments:** I must say that the Budget was not approved by the Legislature (Congress of Deputies of Spain) on the 27 October 2015, as it is the date of publication in the official Parliamentary Gazette (BOCG-10-A-163-12.PDF). The approval date was the 20 October 2015 as it can be seen in the document cited by the researcher. The Budget was passed by the Spanish Parliament (Congress of Deputies) on the 20 October 2015, as it can be seen in the BOCG-10-A-163-12.PDF, that was published in the BOCG on the 27 October 2015. However, I agree with the researcher on the date of publication in the BOE (Official Spanish Gazette) the 30 October 2015, and this is important as laws usually come into force after its publication in the BOE (Spanish Official Gazette).

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to the attached documents, the EB was approved by the Congress of Deputies of Spain on 20 October 2015 and was published in the Boletín Oficial de las Cortes Generales on 27 October 2015.

**Researcher response:** Hemos revisado nuestra respuesta y estamos de acuerdo con los revisores. Así, hemos cambiado nuestra respuesta, ajustando la fecha a 20 de octubre de 2015. | Hemos revisado nuestra respuesta y estamos de acuerdo con los revisores. Así, hemos cambiado nuestra respuesta.

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted

d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** The EB was approved on 20 October 2015 and published in the "Boletín Oficial de Estado" on 30 October 2015.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 30 October 2015

**Sources:** "Ley 48/2015, de 29 de octubre, de Presupuestos Generales del Estado para el año 2016" was published in the Boletín Oficial del Estado (Official State Gazette) on 30 October 2015 Link: <https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644...> (<https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It can be added that apart from the Official Spanish Gazette (BOE) the EB is published, except for brief technical delays, at the same time on the website of the Budget Authority (Ministry of Finances) (although it is not possible to check the exact date of publication after it is published on the Budget Authority website).

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** It was published in the Boletín Oficial de Estado (Official State Gazette) which is a publicly available official document and is daily published by the Government of Spain.

**Sources:** Link: <https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644...> (<https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644...> (<https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644.pdf>)

**Sources:** After its publication in the "Boletín Oficial del Estado": <https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644...> (<https://www.boe.es/boe/dias/2015/10/30/pdfs/BOE-A-2015-11644.pdf>), the Budget is fully available on the website of the Government: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha limite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. | Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha limite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias.

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** b.

**Sources:** All the documents are published in PDF and there are HTML and XML formats for the numerical data:

<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroD...>

(<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/MnSerieRoja.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** This page provides information on the budget statistics on the expenses and revenue of the Consolidated General State Budgets, the State Budget, the Social Security Budget, the Budget of the Autonomous Organisations and the Budget of the Public Bodies in .xls format:

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/en-GB/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/en-GB/Presupuestos/Estadisticas/Paginas/Estadisticas.aspx>) This is the only website where you can find information in .xls format. Consequently, we think that the right answer is b

**Researcher response:** Tanto los datos numéricos contenidos en el Presupuesto General, así como los datos numéricos contenidos en sus documentos de apoyo se presentan en formato HTML y XML: Serie roja: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/Maestro...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_R\\_2\\_101\\_1\\_A.htmSerie](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_R_2_101_1_A.htmSerie)) verde:

<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/Maestro...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_V\\_1\\_102\\_2\\_1\\_413\\_1\\_1101\\_2.htmSerie](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_V_1_102_2_1_413_1_1101_2.htmSerie)) amarilla.

Presupuesto consolidado: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/Maestro...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_A\\_3\\_C.htm](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_A_3_C.htm)) | Tanto los datos numéricos contenidos en el Presupuesto General se presentan en formato HTML y XML. Serie roja: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/Maestro...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_R\\_2\\_101\\_1\\_A.htmSerie](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_R_2_101_1_A.htmSerie)) verde:

<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/Maestro...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_V\\_1\\_102\\_2\\_1\\_413\\_1\\_1101\\_2.htmSerie](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_V_1_102_2_1_413_1_1101_2.htmSerie)) amarilla.

Presupuesto consolidado: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/Maestro...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_A\\_3\\_C.htm](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_A_3_C.htm))

**IBP comment:** Tomando en cuenta la sugerencia del revisor de gobierno y dado que los datos en formato HTML no se consideran legibles por máquina, se modifica la respuesta de A a B.

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Ley 48/2015, de 29 de octubre, de Presupuestos Generales del Estado para el año 2016.

**Sources:** n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

- a. Yes
- b. No

**Answer:** b.

**Sources:** Although the Government does not publish any Citizen's Budget, there are some documents that should be mentioned: "Presentación del Presupuesto General del Estado, 2016. Libro Amarillo" (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAMARILLO2016.pdf>)) which describes the priorities of the Government. The content is a detailed explication about the political vision which supports the budget. The focus of this document is technical and it is difficult to understand for the most of people. Power Point presentation of the EB is more pedagogical and easier to understand, but it contains many gaps and important information is missed: <http://www.minhap.gob.es/Documentacion/Publico/GabineteMinis...> (<http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/Notas%20Prensa/2015/S.E.%20PRESUPUESTOS%20Y%20GASTOS/04-08-15%20Presentaci%C3%B3n%20PGE%202016.pdf>) On the other hand, the Blue Book (Libro Azul) is an explication about the technical structure and concepts of the Budget (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAZUL2016.pdf>)).

**Peer Reviewer**  
**Opinion:** Agree with Comments

**Comments:** The researcher mentions the “Libro Amarillo (Yellow Book)”and the “libro Azul (Blue Book)”, as part of the Enacted Budget. Nevertheless, they are not published as part of the Enacted Budget, but only as part of the Executive Budget Proposal.

**Government Reviewer**  
**Opinion:** Agree

**Researcher response:** La referencia del libro Azul y Amarillo es correcta, ambos forman parte del Proyecto de Presupuesto de cada ejercicio, y al aprobarse es presupuesto y ley. En el caso analizado, respecto de 2016. Así, también en 2017, pese a su tardía aprobación (junio de 2017, en lugar de octubre de 2016 que hubiera sido lo idóneo) también se publicó. Por tanto, en nuestra opinión, el criterio del evaluador externo no coincide con lo publicado por el Gobierno de España, por tanto, nuestra afirmación es correcta. <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2017Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2017Proyecto/MaestroTomos/PGE-ROM/MnSerieAmarilla.htm>)

**IBP comment:** Se confirma la respuesta como B dado que los documntos mencionados tanto por el revisor como el investigador (libro amarillo y libro azul) no se consideran versiones ciudadanas dado que no cumplen con los requisitos para ser tal. En particular, son documentos de larga extensión escritos en lenguaje técnico que no permite el acceso de todos los ciudadanos.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016

**Sources:** Although the Government does not publish any Citizen's Budget, there are some documents that should be mentioned: "Presentación del Presupuesto General del Estado, 2016. Libro Amarillo" (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAMARILLO2016.pdf>)) which describes the priorities of the Government. The content is a detailed explication about the political vision which supports the budget. The focus of this document is technical and it is difficult to understand for the most of people. The Power Point presentation could be considered like a "Citizens version" (<http://www.minhap.gob.es/Documentacion/Publico/GabineteMinis...> (<http://www.minhap.gob.es/Documentacion/Publico/GabineteMinistro/Notas%20Prensa/2015/S.E.%20PRESUPUESTOS%20Y%20GASTOS/04-08-15%20Presentaci%C3%B3n%20PGE%202016.pdf>)) of the budget which is more pedagogical and easier to understand, but it contains many gaps. On the other hand, the Blue Book (Libro Azul) is an explication about the technical structure and concepts of the Budget (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAZUL2016.pdf>)).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher on the answer and I also agree with him on the documents he cites, because they are documents "that may be relevant" to understand better the budget. Nevertheless, I would like state that they are published only as part of the EBP, but cannot be called Citizen Budget. Moreover BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdf>) <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAZUL2016.pdf>) This WEBLINK suggested by the researcher to "Proyecto Presupuestos Generales del Estado" does not WORK any more: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAMARILLO2016.pdf>) <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Documents/LIBROAZUL2016.pdf>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Se toma nota y agradece la propuesta de de nuevos links sugeridos por el revisor externo, que serían los adecuados para esta pregunta.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** The documents in relation with the Citizen Budget are not in the same way than other good practices which IBP noted. However, there are enough information about the budget each year in three documents: Power Point presentation of EB (the most understandable doc), the yellow book (a technical report which explains the priorities and main focus of the gov) and blue book (a technical document which explains how the law works in relation with the budget and its structure).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

**Answer:** All the information related the EB and its versions is available on the official web pages of the Spanish Government: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>) and <http://www.minhap.gob.es/es-ES/CDI/Paginas/centraldeinformac...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/centraldeinformacion.aspx>)

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** 2016

**Sources:** IYR is produced monthly. The most recent, which related to July, was published on 02 September 2016 There are three additional documents related to the budget implementation: "Implementation of the State expenditure budget. Commented advance payments. General State Administration"; "Operations to implement the budget and its amendments and Treasury operations. General State Administration"; and "Budget implementation.Bodies". The first one contains information on monthly and cumulative payments from the start of the year to the end of the period in question, the second document contains information on the operations to implement the national budget and its amendments, together with treasury operations and any other considered to be in the general interest, and the last one contains information about budget implementation available to the Spanish Parliament, via its Budget Office. 1. <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...>

(<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imextractoejecucion.aspx>) 2.

<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imoperacionesejecucion.aspx>) 3. <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...>

(<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestoOrganismos.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINKS

ARE: <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...>

(<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imextractoejecucion.aspx>)

<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imavancecomentado.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...>

(<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>)

<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imoperacionesejecucion.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...>

(<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestoOrganismos.aspx>)

(<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestoOrganismos.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** At the time of the review, the most recent IYR, which related to November, was published on 29 December 2016.

<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imextractoejecucion.aspx>) Moreover, we can mention in relation with In Year-Report's category, The Report on compliance with the Budget Stability and debt targets and with the expenditure rule by the different public administrations done by the Independent Authority for Fiscal Responsibility (AIREF). You can find this report in the AIREF's website: <http://airef.es/es/paginas/112>

(<http://airef.es/es/paginas/112>) <http://www.airef.es/en/contenidos/informes/732-report-on-com...>

(<http://www.airef.es/en/contenidos/informes/732-report-on-compliance-with-the-budget-stability-and-debt-targets-and-with-the-expenditure-rule-2016-by-the-different-public-administrations>) According to the Article 17 of the Organic Law 6/2013 of 14 November on the establishment of an Independent Authority for Fiscal Responsibility, prior to 15 July each year, the Independent Authority for Fiscal Responsibility shall report on the fulfilment of budgetary stability and public debt objectives and compliance of the debt-ceiling rule by all Public Administrations in the current year, considering the budget implementation and the measures foreseen for the current year and the previous one

**Researcher response:** Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. En cuanto a las sugerencias del Gobierno, La Autoridad Independiente de Responsabilidad Fiscal (AIReF) tiene por objeto velar por la sostenibilidad de las finanzas públicas como vía para asegurar el crecimiento económico y el bienestar de la sociedad española a medio y largo plazo, es decir, se trata más bien de un organismo que revisa las cuentas del Estado. Sin embargo, la pregunta se refiere a la transparencia del gobierno, por tanto la publicación de AIReF (que además se encuentra en la página web de la agencia en cuestión) no debería de ser tenida en cuenta.

## IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** Sometimes the IYR is not published during the next month, but during the second or third month following the reference month. For example, the IYR related to January was published on 4 April 2016. Link: <http://www.igae.pap.minhap.gov.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gov.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%201-16.pdf>)

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The "Budget implementation statement. General State Administration" and the equivalent documents are documents that includes summaries of other most complete documents published some days/weeks later. This publication of IYR 2016, except for one month, are published in the following month of the period covered. The complete Reports are published at least every quarter, and within three months of the period covered:

<http://www.igae.pap.minhap.gov.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhap.gov.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

### Government Reviewer

**Opinion:** Agree

**Researcher response:** Hay páginas promovidas por la sociedad civil que geoposicionan datos de gasto público, o bien de inversión, como por ejemplo <http://datosmacro.com> (<http://datosmacro.com>), si bien la web del gobierno no hace esa función. La presentación a la que alude el comentario del gobierno, en nuestra opinión, no es equiparable a esas web civiles, ni a las realizadas por otros países auditados por IBP. La visualización o infografía de los datos económicos y presupuestarios es una línea de mejora que podría emprender para mejorar su didáctica financiera el Gobierno.

**IBP comment:** Se confirma la respuesta C pues para los IYR se están tomando en consideración informes mensuales. Dado que algunos de ellos no se publican dentro del mes siguiente al que reportan, la alternativa C es la adecuada. Es asegura también comparabilidad entre países.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** IYRs related to January was published on 4 April 2016 IYRs related to February was published on 4 April 2016 IYRs related to March was published on 28 April 2016 IYRs related to April was published on 2 Juni 2016 IYRs related to May was published on 30 Juni 2016 IYRs related to Juni was published on 28 July 2016 IYRs related to July was published on 2 September 2016

**Sources:** Link: <http://www.igae.pap.minhap.gov.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gov.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>)

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** In all these reports, the date printed on the second page is related not to an standard date on which the publication should be published but with to the actual date of publication. Here the weblinks added, not only update the forme ones after the change of the official weblinks, but allow you to consult the either the complete YER document and their summary (titled Extractos) publications: BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINKS ARE: <http://www.igae.pap.minhap.gov.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhap.gov.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imextractoejecucion.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imavancecomentado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imoperacionesejecucion.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestoOrganismos.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** IYRs related to August was published on 29 September 2016 IYRs related to September was published on 27 October 2016 IYRs related to October was published on 1 December 2016 IYRs related to November was published on 29 December 2016

**Researcher response:** El siguiente link: <http://www.igae.pap.minhahp.gob.es/sitios/igae/es-ES/Ejecucio...>

(<http://www.igae.pap.minhahp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) lleva a los documentos que se refieren a la ejecución de los Presupuestos. Por otra parte, el último link proporcionados por el revisor llevan a la ejecución presupuestaria de los diferentes organismos autónomos. En cuanto a las sugerencias del Gobierno, esta sección ha sido cumplimentada en septiembre, así hemos incluido los documentos publicados hasta tal fecha.

**IBP comment:** Para satisfacer el estatus de documento disponible al público conforme a la OBS, los documentos mencionados por el investigador son suficiente, aunque se toma en cuenta la sugerencia del revisor de gobierno que complementa esta respuesta.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date of publication is available in the document.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In all these reports, the date printed on the second page is related not to an standard date on which the publication should be published but with to the actual date of publication.

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** Link: <http://www.igae.pap.minhahp.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhahp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2007-16.pdf>)

**Sources:** <http://www.igae.pap.minhahp.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhahp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** All the data are available in PDF and XLS. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...>  
(<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6a: If the IYRs are not publicly available, are they still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”**

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.**

**Answer:** Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Julio 2016.

**Sources:** Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Junio 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Mayo 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Abril 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Marzo 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Febrero 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Enero 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** As there are more than one document I would add the titles of the 5 documents in English and in Spanish: •1-Budget implementation statement. General State Administration •2-Implementation of the State expenditure budget. Commented advance payments. •3-Budget implementation. General State Administration •4-Operations to implement the budget and its amendments and Treasury operations. General State Administration •5- Budget implementation.Bodies 1-Extracto de ejecución del Presupuesto. Administración General del Estado •2-Ejecución de presupuesto de gastos del Estado. Avance comentado de pagos. Administración General del Estado •3-Ejecución del Presupuesto. Administración General del Estado •4- Operaciones de ejecución del presupuesto y de sus modificaciones y operaciones de tesorería. Administración General del Estado •5-Ejecución del Presupuesto. Organismos

**Government Reviewer****Opinion:** Agree with Comments

**Comments:** At the time of review we must add: Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Julio 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Agosto 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Septiembre 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Octubre 2016. Estadísticas de ejecución del presupuesto (Artículo 135 de la Ley General Presupuestaria). Noviembre 2016. <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>

**Researcher response:** Operaciones de ejecución del presupuesto y de sus modificaciones y operaciones de tesorería. Administración General del Estado, puede considerarse como complementario al documento principal: Estadísticas de ejecución del presupuesto. El documento Ejecución del Presupuesto. Organismos se refiere a los organismos autónomos, por lo que no puede formar parte de la respuesta.

**IYRs-8:** Is there a “citizens version” of the IYRs?**a.** Yes**b.** No**Answer:** b.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**Answer:** FY 2016

**Sources:** Actually there is not any MYR that could comply with IBP standards. But there is a document that provide an explanation or information about the territorial distribution of the investment in public services. This document is published half-yearly. The document ( Distribución territorial de la inversión del Sector Público Estatal) of 2016 related to the first semester was published on 30 September 2016. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/isdistribucioninversion.aspx> We do not think that "Distribución territorial de la inversión del Sector Público Estatal" could be consider as MYR.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review. <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx> [http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)

**Researcher response:** Según la metodología de la presente Encuesta, un informe mensual no puede sustituir a un informe semestral. Además, un informe semestral debe incluir la revisión de los gastos e ingresos previstos y compararlos con los reales, así como hacer previsiones actualizadas para lo que resta del año. De esta forma, el documento sugerido por el Gobierno no cumple los requisitos esenciales para poder considerarse como un informe semestral. | Según la metodología de IBP, un informe mensual no puede sustituir a un informe semestral. Además, un informe semestral debe incluir la revisión de los gastos e ingresos previstos y compararlos con los reales, así como hacer previsiones para el año completo. De esta forma, el documento sugerido por el Gobierno no cumple los requisitos esenciales para poder considerarse como un informe semestral.

**MYR-2:** When is the MYR made available to the public?**a.** (100) Six weeks or less after the midpoint**b.** (67) Nine weeks or less, but more than six weeks, after the midpoint**c.** (33) More than nine weeks, but less than three months, after the midpoint**d.** (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** Solo hay información de ejecución presupuestaria <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucion...>  
(<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...>  
([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Según la metodología de IBP, un informe mensual no puede sustituir a un informe semestral. Además, un informe semestral debe incluir la revisión de los gastos e ingresos previstos y compararlos con los reales, así como hacer previsiones actualizadas para lo que queda del año. De esta forma, el documento sugerido por el Gobierno no cumple los requisitos esenciales para poder considerarse como un informe semestral. | Según la metodología de IBP, un informe mensual no puede sustituir a un informe semestral. Además, un informe semestral debe incluir la revisión de los gastos e ingresos previstos y compararlos con los reales, así como hacer previsiones para el año completo. De esta forma, el documento sugerido por el Gobierno no cumple los requisitos esenciales para poder considerarse como un informe semestral.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** July 2016

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...>  
([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2. | Ver respuesta a la pregunta MYR-2

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** This report is published every month, as you can see in the following link: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>)

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly

reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2.

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>)

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2.

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) MYR is available in PDF format

**Researcher response:** Ver respuesta a pregunta MYR-2.

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only

- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.

<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Contabi...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx)) (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Contabi...>) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2.

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** All the related documents are publicly available on <http://www.igae.pap.meh.es/sitios/igae/es-ES/EjecucionPresup...> (<http://www.igae.pap.meh.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>), but not MYR. Additionally we checked the availability of this document in previous years.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.

<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Contabi...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx)) (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Contabi...>) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Principales indicadores de la actividad económica y financiera del Estado. Junio 2016

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes



tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2.

### MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.

<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf))

**Researcher response:** Ver respuesta a pregunta MYR-2.

### YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015

**Sources:** The advance, but not the final documents, of the YER related to 2015 have been published:

<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) On the other hand, respect to the final document, there are two documents related to 2014. The first document is related to the State (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))) and the second refers to the organic or departmental classification (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACI%20C3%93N%2000\\_AA\\_%202014%20\(INTERNET\).pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACI%20C3%93N%2000_AA_%202014%20(INTERNET).pdf))).

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** The year to evaluate should be FY 2014, as it gives the researcher time enough to evaluate if it is published within the limits of 9 months or 12 months, after the end of the budget year chosen. BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINKS ARE: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...>

(<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...>

(<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionorganismos.aspx>)

**Comments:** The year to evaluate should be FY 2014. As it can be seen in the document "2017 Open Budget Questionnaire and Corresponding Guidelines" SECTION 1: Public Availability of Key Budget Documents" (page 12) the Year End Report may not have been released when the questionnaire is being answered. I think this is the case of the YER 2015, as the researcher cannot answer all the questions if he has chosen the YER 2015, while he would have been able if he had chosen the YER 2014. In particular, although the researcher can answer nearly all the questions of this Section, there is one question (the YER-2) that cannot be answered if it is done by the end of September, as it is not possible to check if the correct answer is “c” or “d”. Besides, there is something inaccurate in the comments made and in the sources: -Although, the December In-Year Report gives not very different information respect to that is included in the Year-En Report, many people might not consider that the In-Year Report is an advance or part of the YER, as it is not its nature and also because there is a publication called “Avance...” -Moreover, I would like to add another important comment as I do not agree with the researcher in saying that the documents “LIQUIDACIÓN OO.AA...” and “AVANCE OAAA” refer to “the organic or departmental classification” of the State Budget. First, there does not exist documents called LIQUIDACIÓN OO.AA...” and “AVANCE OAAA”, but “Liquidación (Organismos)” and “Avance Liquidación(Organismos)” and, second, those documents correspond exactly to “Organismos Autonomos” (which are Autonomous Units, Agencies and

Other Organism) which are not part of the "organic or departmental classification" of the State, but they are independent administrative units with their own independent budgets, although with functional dependence of the State

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Conforme a la metodología de OBS, el YER tiene como plazo de publicación 12 meses desde el fin del año fiscal que se analiza. Así, lo correcto para esta OBS sería analizar el año 2015. Se había comprobado que al 31 de diciembre de 2016 que el YER de 2015 seguía sin estar disponible al público, como lo exige la metodología de la OBS. | Conforme a la metodología de OBS, el YER tiene como plazo de publicación 12 meses desde el fin del año fiscal que se analiza. Así, lo correcto sería analizar el año 2015. Se había comprobado que el 31 de diciembre el YER de 2015 seguía sin estar disponible. Respecto a la sugerencia del Gobierno, puesto que la encuesta se cumplimentó el 31 de diciembre de 2016, los documentos publicados después de esta fecha no pueden formar parte de las respuestas.

**IBP comment:** Se confirme que el año a revisar para el YER es 2015 y no 2014, dado que la fecha de corte de la Encuesta fue el 31 de diciembre de 2016, lo que implica que a esa fecha se esperaba que el YER de 2015 estuviera disponible al público. Las revisiones hechas en diciembre y a comienzos de 2017 confirmaron que el YER de 2015 no se puso a disposición del público antes del 31 de diciembre de 2016.

## YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf)) This is an exceptional situation because of the exceptional situation of the Spanish government in 2015-2016. The YER related to the two years before (2013 and 2014) was published within 12 months after the end of the budget year. <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2013%20%28INTERNET%29.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2013%20%28INTERNET%29.pdf)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The year to evaluate should be FY 2014, as it gives the researcher time enough to evaluate if it is published within the limits of 9 months or 12 months, after the end of the budget year chosen. BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINKS ARE: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionorganismos.aspx>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015, so we consider that the correct answer is b. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafb.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf))

ES/Ejecuci... ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** En cuanto al YER 2014, ver respuesta YER-1. Por otra parte, el Avance de Liquidación, no puede sustituir al documento de liquidación, puesto que se trata de un documento incompleto e inexacto. Además el Avance de Liquidación se publicó unos meses antes del final de 2015. Así, no puede considerarse como el documento al que se refiere la pregunta.

**IBP comment:** Ver comentario de IBP a pregunta YER-1.

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** The date of publication of the YER 2014 was the 17 September 2015, as it is written on the second page.

**Comments:** If the Year End Report to evaluate is YER 2014, it can be seen that it was published on the 17 September 2015, that is to say within 9 months, after the end of the budget year. The documents can be seen at: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionorganismos.aspx>)

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACIÓN%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACIÓN%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver repuesta a la pregunta YER-1 y YER-2 | Ver repuesta a la pregunta YER-1 y YER-2

**IBP comment:** Ver comentario de IBP a pregunta YER-1.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** The document is published and the date of publication is written in the second page of the YER 2014.

**Comments:** The Year End Report to evaluate is YER 2014 and it can be seen that it was published on the 17 September 2015 as it is written on the second page. <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionorganismos.aspx>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** 17 September 2015. You can find this date in the document attached by the investigator on the second page (AVANCE ESTADO\_2015), in question YER-1.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a preguntas YER-1 y YER-2.

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The document is published and the date of publication is written in the second page of the YER 2014.

<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>)

**Comments:** The document is published and the date of publication is written in the second page of the YER 2014.

<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>)

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the

provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a preguntas YER-1 y YER-2.

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** Although, the YER of 2015 has not been published yet, the YER of the two previous years and the Advance Budget Settlement of 2015 provide all of the numerical data in Excel: <http://www.igae.pap.minhap.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhap.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** They are available in a machine readable format. There are available in a machine readable format.

<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionorganismos.aspx>) suggested answers

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The advance document related to 2015 and the final documents related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. In the next link you can find all of the numerical data in Excel: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a preguntas YER-1 y YER-2.

**IBP comment:** Dado que a la fecha de cierre de esta Encuesta el YER del año fiscal 2015 no se había hecho público, se considera que el documento no está disponible y consecuentemente la respusetada adecuada es D.

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2013%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2013%20%28INTERNET%29.pdf))  
<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))  
<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx))  
<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2015%20(INTERNET).pdf))

**Comments:** Researcher: This is an exceptional situation because of the exceptional situation of the Spanish government in 2015-2016. The YER related to the two years before (2013 and 2014) was published within 12 months after the end of the budget year. Also the Advance Budget Settlement related to 2015 was published on 17 September 2015.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The document is publicly available, so the answer should be "e".

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links:

<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a preguntas YER-1 y YER-2.

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document

related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links:  
<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a preguntas YER-1 y YER-2.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The YER of 2015 has not been produced yet. The full title of the YER of 2014 is Presupuestos Generales del Estado. Liquidación del presupuesto de 2014. Volumen I (Estado). Link YER State 2014: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) Presupuestos Generales del Estado. Liquidación del Presupuesto de 2014. Volumen II (Organismos): <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACI%C3%93N%2000.AA\\_%202014%20\(INTERNET\).pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACI%C3%93N%2000.AA_%202014%20(INTERNET).pdf))

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** The full titles of both documents for the YER of 2014 are "Presupuestos Generales del Estado. Liquidación del presupuesto de 2014. Volumen I (Estado)" and "Presupuestos Generales del Estado. Liquidación del Presupuesto de 2014. Volumen II (Organismos)."

**Comments:** The full titles of the YER of 2014, that were published on the 17 September 2015, are "Presupuestos Generales del Estado. Liquidación del presupuesto de 2014. Volumen I (Estado)" and "Presupuestos Generales del Estado. Liquidación del Presupuesto de 2014. Volumen II (Organismos). They both can be seen at: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20(INTERNET).pdf)) <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACI%C3%93N%2000.AA\\_%202014%20\(INTERNET\).pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACI%C3%93N%2000.AA_%202014%20(INTERNET).pdf))

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** PRESUPUESTOS GENERALES DEL ESTADO. Liquidación del presupuesto de 2015. Volumen I (Estado). <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>) PRESUPUESTOS GENERALES DEL ESTADO. Liquidación del Presupuesto de 2015. Volumen II (Organismos): <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionorganismos.aspx>)

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links:

<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a preguntas YER-1 y YER-2.

**YER-8:** Is there a “citizens version” of the YER?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2014

**Sources:** "Tribunal de Cuentas" or The Court of Auditors is a Spanish public sector external audit body. The Spanish Constitution of 1978 conferred on the Court of Auditors the audit of public sector and the prosecution of accounting liability. Link: <http://www.tcu.es/tribunal-de-cuentas/en/> (<http://www.tcu.es/tribunal-de-cuentas/en/>) Within the scope of the Court of Auditors the right of access to public information is established by the Law 19/2013, of 9 December, on Transparency, Access to Public Information and Good Governance along, in particular by its Chapter III on Title I: [http://www.boe.es/diario\\_boe/txt.php?id=BOE-A-2013-12887](http://www.boe.es/diario_boe/txt.php?id=BOE-A-2013-12887) Link: <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> ([http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...](http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014) (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/11154.pdf>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** The IGAE is the internal accountability department of the Central Government which regulated through the Real Decreto 2188/1995, de 28 de diciembre, por el que se desarrolla el régimen del control interno ejercido por la Intervención General de la Administración del Estado (<https://www.boe.es/buscar/act.php?id=BOE-A-1996-1578> (<https://www.boe.es/buscar/act.php?id=BOE-A-1996-1578>)). The article 3.2. specifies the independence and autonomy of the IGAE and its auditors. The IGAE is responsible for check the annual General Accountant Report (regulated by the Orden del Ministerio de Hacienda de regulación de la Cuenta General del Estado, de 12-12-2000), which is after sending to the Tribunal de Cuentas (Court of Accounts), the external independent organism who check all the accounts and its results. After that the General Account Report is sent to the Tribunal de Cuentas (Court of Accounts), the external independent organism that checks all the account and its results. The IGAE publishes every year the Audit Report. The results of 2014 were published by the IGAE on 2015/11/23. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/rcasp/Do...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/rcasp/Do...](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/rcasp/Documents/Resumen%20de%20la%20Cuenta%20General%20del%20Estado.%20Ejercicio%202014.%20BOE%2017-11-2015%20(pdf).pdf)) On 2016/07/11 it was evaluated and published by the Tribunal de Cuentas (Supreme Audit Institution). So the delay was 18 month and 11 days. Link: <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) The AR related to 2014 was released to the public more than 18 months after the end of the budget year.

**Comments:** Researcher: <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/11154.pdf>) It is impossible to attach the "DECLARACIÓN SOBRE LA CUENTA GENERAL DEL ESTADO CORRESPONDIENTE AL EJERCICIO 2014" because it is too large.

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** Although the Audit Report was released to the public, according to the press release "Nota de Prensa", on the 11 July 2016, it is relevant to know that the SAI approved the "Cuenta General del Estado" (Audit Report) on the 30 June 2016. -Besides the researcher suggest links that are not the correct ones, as they lead you to the web of the IGAE ("Intervención General de la Administración del Estado" which is the internal accountability department of the Central Government and it is not the SAI) and to the BOE (which is the Official Gazzete) but neither of them gives the opinion of the SAI. -In my opinion the two correct links are those that leads you to the "Tribunal de Cuentas" (Spanish SAI): <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?entrance=FIS>)

**Government Reviewer**



**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The audit report of 2014 was approved by the Tribunal de Cuentas (Supreme Audit Institution) on 30 June 2016 and published on 11 July 2016, so we consider that the delay is only 18 month.

**Researcher response:** Aunque el Tribunal de Cuentas aprobó las Cuentas del Estado el 30 de junio, la pregunta se refiere a su publicación, es decir, se refiere a la fecha en la que los ciudadanos pudieron acceder a dicho documento. Por tanto, la respuesta correcta tendría que ser la D. En la siguiente página se puede ver la fecha de publicación del documento en cuestión: <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>)

**IBP comment:** Se confirma la respuesta D pues lo que indaga esta pregunta es cuándo se puso disponible al público el documento. Eso habría sido en julio y consecuentemente es un plazo mayor al aceptado por la metodología de esta Encuesta.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 11 July 2016

**Sources:** Link: <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication is available on the web site of the Court of Auditor, which is the body incharged of the audit of public sector: <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>)

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>)  
<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/I1154.pdf>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Comments:** Researcher: The document is not published on time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The audit report of 2014 was approved by the Tribunal de Cuentas (Supreme Audit Institution) on 30 June 2016 and published on 11 July 2016, so we consider that the delay is only 18 month. The document is published in PDFs format, as you can see in the next links:

<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/I1154.pdf>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Researcher response:** Ver respuesta del investigador a pregunta AR-1.

**IBP comment:** Dado que el AR se publica más tarde del plazo establecido por la OBS, la respuesta se mantiene como D.

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/I1154.pdf>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The audit report of 2014 was approved by the Tribunal de Cuentas (Supreme Audit Institution) on 30 June 2016 and published on 11 July 2016, so we consider that the delay is only 18 month.

**Researcher response:** Ver respuesta del investigador a pregunta AR-1.

**IBP comment:** Dado que el AR se publica más tarde del plazo establecido por la OBS, la respuesta se mantiene como A.

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Tribunal de Cuentas. N° 1.154 Declaración sobre la Cuenta General del Estado correspondiente al ejercicio 2014.

**Sources:** <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/11154.pdf>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-8:** Is there a “citizens version” of the AR?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Estability Programmes: <http://www.minhap.gob.es/es-ES/CDI/Paginas/Programas-de-Esta...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/Programas-de-Estabilidad-y-Planes-Presupuestarios.aspx>) Budget implementation: <http://www.igae.pap.minhap.gob.es/sitios/igae/en-GB/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) Budget Project, Enacted Budget and budgets of the previous years: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/en-GB/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/en-GB/Presupuestos/pge2016/Paginas/pge2016.aspx>) Enacted Budget and its presentation in Power Point, and Budget implementation (monthly): <http://www.minhap.gob.es/es-ES/CDI/Paginas/centraldeinformac...> (<http://www.minhap.gob.es/es-ES/CDI/Paginas/centraldeinformacion.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** On one side, BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINKS WORK CORRECTLY BY NOW, BUT THE CURRENT WEBLINKS ARE: <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/en-GB/Presupuestos/pge2016/Paginas/pge2016.aspx>) On the other side BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK does not WORK, BUT THE CURRENT WEBLINK IS: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPolitica...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/EstrategiaPoliticaFiscal/Programasdeestabilidad.aspx>) This WEBLINK suggested by the researcher to "Proyecto Presupuestos Generales del Estado" does not WORK any more: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/Programas-de-Esta...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/Programas-de-Estabilidad-y-Planes-Presupuestarios.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct link for Stability Programme is: <http://www.minhafp.gob.es/es-ES/CDI/Paginas/ProgramaEstabili...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/ProgramaEstabilidad/ProgramaEstabilidad.aspx>) The correct link for Budget Project, Enacted Budget and budgets of the previous years is: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) Other websites that contain fiscal information: <http://www.airef.es/?locale=en> (<http://www.airef.es/?locale=en>) <http://www.thespainseconomy.com/portal/site/tse/> (<http://www.thespainseconomy.com/portal/site/tse/>) [http://transparencia.gob.es/transparencia/en/transparencia\\_H...](http://transparencia.gob.es/transparencia/en/transparencia_H...) ([http://transparencia.gob.es/transparencia/en/transparencia\\_Home/index/categorias/Presupuestos-fiscalizacion-informes.html](http://transparencia.gob.es/transparencia/en/transparencia_Home/index/categorias/Presupuestos-fiscalizacion-informes.html)) <http://www.minhafp.gob.es/es-ES/CDI/Paginas/centraldeinforma...> (<http://www.minhafp.gob.es/es-ES/CDI/Paginas/centraldeinformacion.aspx>)

**Researcher response:** Esta parte de la Encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias. | Esta parte de la encuesta fue cumplimentada en septiembre, siendo el final de septiembre la fecha límite para ello. El cambio de nombre del ministerio en cuestión, así como el cambio de sus páginas web fue en noviembre, de ahí que las páginas web no estén actualizadas. De todas maneras, estamos de acuerdo con el revisor y agradecemos sus sugerencias.

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** "Estadísticas 2007-2016 Presupuestos Generales del Estado Consolidados 2016" is a document that provides consolidated data of revenue and expenditure of the Spanish Government Budget. This document contains consolidated files for the current year and for multiple years and is available in PDF and Excel. Link: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/Estadisticas/Paginas/Estadisticas.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** BUDGET AUTHORITY OFFICIAL WEBSITE has been CHANGED: THE OLD WEBLINK WORKS CORRECTLY BY NOW, BUT THE CURRENT WEBLINK IS: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/Estadisticas/Paginas/Estadisticas.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** You can find information about Budget implementation available in PDF and Excel: <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** "Estadísticas 2007-2016 Presupuestos Generales del Estado Consolidados 2016" is a document that provides consolidated data of revenue and expenditure of the Spanish Government Budget. This document contains consolidated files for the current year and for multiple years and is available in PDF and Excel. Link: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/Estadisticas/Paginas/Estadisticas.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the next link you can find an infographic used to simplify information about EBP:

<http://www.minhafp.gob.es/Documentacion/Publico/GabineteMini...>

(<http://www.minhafp.gob.es/Documentacion/Publico/GabineteMinistro/Varios/Infográfico%20PGE%202017.pdf>)

**Researcher response:** .

**IBP comment:** El link que sugiere el revisor del gobierno lleva a un document PDF que tiene infografía. Sin embargo, este documento es de 2017, conforme se observa en las propiedades del PDF (abril de 2017). Conforme a la metodología de la OBS, esta Encuesta solamente revisa documentos o sitios disponibles al 31 de diciembre de 2016, consecuentemente este PDF de 2017 no podría considerarse. No han podido encontrarse otros sitios web donde se encuentre infografía sobre el presupuesto, por lo que se mantiene la respuesta como B.

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Spanish Public Budget is regulated by the Spanish Constitution of 1987 (Art. 134, 135, 136 and 137) and by Organic Law on Budgetary Stability and Financial Sustainability "Ley Orgánica 2/2012, de 27 de abril, de Estabilidad Presupuestaria y Sostenibilidad Financiera", Art. 6 of which provide the principles of transparency: <https://www.boe.es/buscar/act.php?id=BOE-A-2012-5730&tn=1&vd...> (<https://www.boe.es/buscar/act.php?id=BOE-A-2012-5730&tn=1&vd=&p=20151030&acc=Elegir>) The Spanish Constitution of 1978 (Art. 136) conferred on the Court of Auditors the audit of public sector and the prosecution of accounting liability: <https://www.boe.es/buscar/act.php?id=BOE-A-1978-31229&tn=1&p...> (<https://www.boe.es/buscar/act.php?id=BOE-A-1978-31229&tn=1&p=20110927&vd=#a136>) The powers and functions of the Court of Auditors are regulated by "Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas" (chapter I): <https://www.boe.es/buscar/act.php?id=BOE-A-1982-11584> (<https://www.boe.es/buscar/act.php?id=BOE-A-1982-11584>) Within the scope of the Court of Auditors the right of access to public information shall be exercised in accordance with Full Session, of 27 November 2014, on Access to Public Information held by the Court of Auditors: [http://www.boe.es/diario\\_boe/txt.php?id=BOE-A-2014-12879](http://www.boe.es/diario_boe/txt.php?id=BOE-A-2014-12879) ([http://www.boe.es/diario\\_boe/txt.php?id=BOE-A-2014-12879](http://www.boe.es/diario_boe/txt.php?id=BOE-A-2014-12879)) The General Budgetary Law "Ley 47/2003, de 26 de noviembre, General Presupuestaria" is the basic legal instrument in the regulation of Spanish public budget: <https://www.boe.es/buscar/act.php?id=BOE-A-2003-21614> (<https://www.boe.es/buscar/act.php?id=BOE-A-2003-21614>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is another website at the IGAE where there are all the main laws related with budget are published .It is called "Normativa Presupuestaria" / "Principales normas presupuestarias" and can be seen at: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx>) <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/paginas/principalesnormaspresupuestarias.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct link of the "Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas" is: <https://www.boe.es/buscar/doc.php?id=BOE-A-1982-11584> (<https://www.boe.es/buscar/doc.php?id=BOE-A-1982-11584>)

**Researcher response:** Estamos de acuerdo que todas las leyes que mencionamos se pueden encontrar en el link proporcionado por el revisor: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/NormativaPresupuestaria/paginas/principalesnormaspresupuestarias.aspx>)

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and

where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** The rights to access to public information as well as the rules in order to guarantee transparency in Public Administration activity are established by Law 19/2013, of 9 December, on Transparency, Access to Public Information and Good Governance: <https://www.boe.es/buscar/act.php?id=BOE-A-2013-12887> (<https://www.boe.es/buscar/act.php?id=BOE-A-2013-12887>). In particular, by the art. 28: "Información económica, presupuestaria y estadística"; the art. 10 "Portal de la Transparencia"; and the art. 12: "Derecho de acceso a la información pública". Within the scope of the Court of Auditors, which is Spanish public sector external audit body, the right of access to public information shall be exercised in accordance with Full Session, of 27 November 2014, on Access to Public Information held by the Court of Auditors: [http://www.boe.es/diario\\_boe/txt.php?id=BOE-A-2014-12879](http://www.boe.es/diario_boe/txt.php?id=BOE-A-2014-12879) ([http://www.boe.es/diario\\_boe/txt.php?id=BOE-A-2014-12879](http://www.boe.es/diario_boe/txt.php?id=BOE-A-2014-12879))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuestos Generales del Estado, Serie roja, en su apartado: "Gastos. Presupuesto por programas y memoria de objetivos" presenta gastos totales clasificados por unidad administrativa y, a su vez, los gastos de cada unidad se desglosan por programas. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm)) De la misma forma, dicha Serie roja contiene un apartado que resume los ingresos y gastos: "Resúmenes de ingresos y gastos", donde los gastos también se presentan clasificados por unidad administrativa. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_6.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_6.htm)) Adicionalmente, la Serie amarilla del Proyecto de Presupuestos de Estado en su documento " Informe económico y financiero" proporciona toda la información en relación a la clasificación de los gastos por unidad administrativa. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I would like to present a slightly different vision of the EBP that may help to better understand some details: The Budget Documentation is grouped in four Series (Red-Green-Yellow-Gray) and the most complete is the Red Series, as it includes information and details that are not in the other Series. Nevertheless, the most appropriate to see the "Administrative Classification" of State and its organisms is the "Green Series"(Green Series), while the most appropriate to see the functional and program classifications is the Red Series. In both Series the economic classification is presented in diverse ways and details. As for the whole Budget Documentation "Proyecto de Presupuestos Generales del Estado 2016" and for the Green Series the weblinks are: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_V\\_1.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_V_1.htm))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** It can be added an additional link "Ingresos y Gastos. Anexos de desarrollo orgánico y económico" which form part of the GREEN SERIES <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_V\\_1.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_V_1.htm))

**Researcher response:** La serie verde incluye el desarrollo de los ingresos y gastos por organismos autónomos. Así, agradecemos la sugerencia de los revisores respecto a la serie verde. | La serie verde incluye la el desarrollo de los ingresos y gastos por organismos autónomos. Así, agradecemos la sugerencia de los revisores respecto a la serie verde.

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.

- b. (0) No, expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuestos Generales del Estado: Serie roja: "Gastos. Presupuesto por programas y memoria de objetivos" presenta los gastos clasificados por unidad administrativa y, además, desglosados por programa dentro de cada unidad. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm)) Igualmente, la Serie amarilla en su apartado Memorias presupuestarias: "Estructura por políticas de gasto y variaciones por programas" ofrece toda la información relativa a los gastos desglosados según su clasificación funcional, así como compara los gastos del año anterior y del año en curso. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2.htm)) Adicionalmente, Libro amarillo titulado "Presentación del Proyecto de Presupuestos Generales del Estado 2016" en su paratado 2, "Políticas de gasto" (pag. 110), proporciona la información respecto a la clasificación funcional de forma detallada. Link: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...>  
(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It is convenient to take into account that the "Green Series" and the "Red Series" contain the most complete information related to administrative units.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Esta pregunta refiere a la clasificación funcional y no administrativa, como sugeriría el revisor externo.

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

- a. (100) Yes, the functional classification is compatible with international standards.  
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** La Serie roja del Proyecto del Presupuesto General del Estado en su apartado "Gastos. Presupuesto por programas y memoria de objetivos" ofrece de forma detallada la clasificación de los gastos según su funcionalidad: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm)) Igualmente, el Libro amarillo "Presentación de Presupuestos Generales del Estado. 2016" (pag. 110) presenta los gastos para el año en cuestión según su clasificación funcional y compatible con los estándares internacionales: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...>  
(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>)

**Comments:** Researcher: La estructura de los gastos difiere ligeramente de la establecida por los estándares internacionales, por ejemplo, no se dedica un apartado separado a los gastos medioambientales.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although there is not public information about the procedures, the Spanish government converts the budget "Políticas de Gasto" (Expenditures Policies) and "Programas Presupuestarios" (budget programs) into COFOG international standard functional classification followed by the IMF when "Instituto Nacional de Estadística" (National Institute of Statistics) publishes the "National Accounts". It is named Clasificación del gasto de las Administraciones Públicas por funciones COFOG (27 de diciembre de 2016)" and can be seen at this weblink: [http://www.ine.es/daco/daco42/cne10/dacoaapp\\_resultados.htm](http://www.ine.es/daco/daco42/cne10/dacoaapp_resultados.htm) ([http://www.ine.es/daco/daco42/cne10/dacoaapp\\_resultados.htm](http://www.ine.es/daco/daco42/cne10/dacoaapp_resultados.htm))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In general, the functional classification of the Executive Budget Proposal is compatible with international standards.

**Researcher response:** La clasificación no es compatible con las normas internacionales porque, según dichas normas, en la COFOG se debería dedicar un apartado separado a las funciones del gobierno en relación a los temas como la vivienda o la protección del medio ambiente, mientras que en el Proyecto de los Presupuestos no existen tales apartados. En general, la estructura del Proyecto de Presupuestos no se ajusta a la considerada por las normas internacionales.

**IBP comment:** Se confirma la respuesta B para asegurar comparación y consistencia entre países.

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.

- b. (0) No, expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Serie roja del Proyecto de Presupuestos Generales del Estado en su apartado "Gastos. Presupuesto por programas y memoria de objetivos" presenta la clasificación económica de los gastos. Así, para cada sección, que representa una institución o ministerio, se dispone de dos apartados: Estructura de políticas y programas y Presupuesto por programas. Este último apartado es el que contiene información sobre la clasificación económica: "Estado de gastos". Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm)) Adicionalmente, la Serie amarilla del Proyecto de Presupuestos del Estado en el archivo "Informe economico y financiero", apartado 2.2 "Políticas de Gasto", ofrece clasificación económica de los gastos, sin embargo, dicha clasificación es más resumida: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF)) También, la Serie amarilla, Memorias presupuestarias, Estructura económico-orgánica: "Análisis por subsectores", proporciona de forma más resumida la clasificación económica: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

- a. (100) Yes, the economic classification is compatible with international standards.  
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Serie roja del Proyecto de Presupuestos Generales del Estado en su apartado "Gastos. Presupuesto por programas y memoria de objetivos" presenta la clasificación económica de los gastos. Así, para cada sección, que representa una institución o ministerio, se dispone de dos apartados: Estructura de políticas y programas y Presupuesto por programas. Este último apartado es el que contiene información sobre la clasificación económica: "Estado de gastos". Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm)) Dicha clasificación es compatible con las normas internacionales. Adicionalmente, la Serie amarilla del Proyecto de Presupuestos del Estado en el archivo "Informe economico y financiero", apartado 2.2 "Políticas de Gasto" (pag 185), ofrece clasificación económica de los gastos, sin embargo, dicha clasificación es más resumida: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF)) También, la Serie amarilla, Memorias presupuestarias, Estructura económico-orgánica: "Análisis por subsectores", proporciona de forma más resumida la clasificación económica: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.  
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.  
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.  
d. (0) No, expenditures are not presented by program.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** La Serie roja del Proyecto de Presupuestos Generales del Estado: "Gastos. Presupuesto por programas y memoria de objetivos" presenta los gastos de los programas individuales: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm))

**Peer Reviewer**



**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Se presentan los gastos plurianuales estimados por solo una de las tres clasificaciones de gastos (Proyecto de Presupuestos Generales del Estado 2016, en formato «tomos». Serie verde: Anexo de inversiones reales y programación plurianual. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> (<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieVerdeInversiones.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Se presentan estimaciones plurianuales para los programas que representan menos de dos tercios de los gastos (Proyecto de Presupuestos Generales del Estado 2016, en formato «tomos». Serie verde: Anexo de inversiones reales y programación plurianual. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> (<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieVerdeInversiones.htm>) (pp. 21-315)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El tomo Ingresos (serie roja) presenta todos los fuentes de ingresos de forma detallada identificando fuentes individuales de ingresos tributarios (pag. 15-16). Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_2.PDF)) Mientras que el apartado de la serie roja (documentos) ofrece la información sobre sobre los ingresos de forma detallada. Link:

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/MnSerieRoja.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link seems it does not work properly: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>  
([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_2.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_2.htm))

**IBP comment:** Se toma nota del comentario del gobierno que refiere al mismo sitio web. Habiendo revisado el link citado en el cuadro de fuentes nuevamente, a julio de 2017 estaría funcionando.

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El archivo Ingresos (tomos) de la serie roja ofrece la información sobre los diferentes fuentes de ingresos no tributarios. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieRojaIngresos.htm>) Igualmente, el apartado Ingresos de la Serie roja (documentos) proporciona de forma detallada la información sobre los diferentes fuentes individuales de ingresos no tributarios. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/MnSerieRoja.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link seems it does not work properly: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>  
([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_2.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_2.htm))

**IBP comment:** Se toma nota del comentario del gobierno que refiere al mismo sitio web. Habiendo revisado el link citado en el cuadro de fuentes nuevamente, a julio de 2017 estaría funcionando.

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Executive's Budget Proposal or its supporting document do not present evolution of the income in 2017 and 2018.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.  
d. (0) No, multi-year estimates for individual sources of revenue are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No information is provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.  
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.  
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.  
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** La información sobre los préstamos nuevos, el total de la deuda y los pagos de los intereses pendientes para el año presupuestario está incluida en el Informe económico financiero (pag. 180-181; pag. 390 y 408), dentro la Serie amarilla (tomos). Link:

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF)) La deuda total se encuentra en la página 153, como porcentaje del PIB, y ha un estimado del PIB en la página 114. Link al libro amarillo 2016 es:

<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link seems it does not work properly: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdf>)

**IBP comment:** Se toma nota y agradece el link actualizado provisto por el revisor de gobierno.

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.  
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.  
c. (33) Yes, information is presented, but it excludes some core elements.  
d. (0) No, information related to composition of total debt outstanding is not presented.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Se presenta cierta información sobre la composición de la deuda pública como por ejemplo si se trata de la deuda pública en moneda extranjera o en moneda nacional. Igualmente, se incluye alguna información sobre el tipo de la deuda: letra, bono o otras deudas. Sin embargo, faltan ciertos detalles esenciales, como por ejemplo, si se trata de la deuda interna o externa, la especificación de las distintas tasas de interés o más detalles sobre el perfil de amortización de la deuda. Dicha información está disponible en el Informe económico financiero (tomos) de la Serie amarilla y en el archivo Deuda pública de la Serie roja: Gastos. Presupuesto por programas y memoria de objetivos. Link:

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF))

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroD...>

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N\\_16\\_E\\_R\\_31\\_106\\_1\\_1\\_1.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/N_16_E_R_31_106_1_1_1.htm)) Estos libros están en la

pagina general de la Propuesta de Presupuesto 2016 <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Information related to public debt is included in Libro Amarillo (pages 229-233) <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdf>) Moreover, information about interest rates, profile and composition of the debt is published every month in Tesoro Público website. These forecasts are incorporated into EBP. <http://www.tesoro.es/en/deuda-publica> (<http://www.tesoro.es/en/deuda-publica>)

**Researcher response:** El Informe económico financiero contiene la información más amplia sobre la deuda pública, sin embargo falta cierta información esencial. Por otro lado, las publicaciones elaboradas por el Tesoro Publico que se encuentran publicadas en su página web no forman parte del Proyecto de Presupuestos ni de sus documentos de respaldo. Consecuentemente, se sugiere mantener la respuesta C. | El Informe económico financiero contiene la información más amplia sobre la deuda pública, sin embargo falta cierta información esencial. Por otro lado, las publicaciones elaboradas por el Tesoro Publico que se encuentran publicadas en su página web no forman parte del Proyecto de Presupuestos ni de sus documentos de respaldo.

**IBP comment:** Se confirma la respuesta C en base a la información propuesta por el investigador.

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El Informe económico-financiero incluye la información esencial para el pronóstico macroeconómico (cuadro 22, pag. 112 y cuadro 23 pag. 114). Link: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF)) A su vez, el Libro amarillo amplia dicha información proporcionando datos sobre los mercados financieros, la economía española y el escenario macroeconómico (pag. 63-98). Sin embargo, dicha información se refiere más a la descripción de la situación macroeconómica que a las previsiones macroeconómicas. Link: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We consider that information beyond the core elements is presented for the macroeconomic forecast. This information is included in Libro Amarillo (pages 9-38 and 63-103) <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdf>)

**Researcher response:** En base a la evidencia provista por el revisor de gobierno, se acepta el cambio de respuesta de B a A.

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El Proyecto del Presupuesto del Estado no incluye el análisis de sensibilidad, es decir, cómo los diferentes supuestos macroeconómicos pueden impactar en el presupuesto. Link: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** En el Informe económico- financiero (Serie amarilla) se presenta el efecto de ciertas propuestas de políticas nuevas sobre los presupuestos del estado. Sin embargo la información es incompleta y no se proporcionan detalles sobre dichas propuestas. Dicha información se acompaña con la explicación narrativa (pag. 185 hasta el final). Link:<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF)) Por otra parte, "Memorias presupuestarias" (Estructura por programas.Tomo II) de la Serie amarilla presenta la variación 2015/16 del presupuesto destinado a diversas políticas. Sin embargo, en este caso la explicación narrativa no está incluida (pag. 29 hasta el final). Link:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A4.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A4.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** El Informe económico-financiero (Serie amarilla) presenta cierta información sobre las propuestas de políticas nuevas, sin embargo, dicha información es incompleta e imprecisa (pag. 409-432). Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF)) Por otra parte, "Memoria de beneficios fiscales" de la Serie amarilla (tomos) ofrece la información sobre las políticas que afectan a ingresos, sin embargo resulta muy difícil identificar las políticas nuevas así como su efecto sobre los ingresos. Link:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A2.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.  
d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La Serie amarilla (Memorias presupuestarias) presenta las estimaciones calculadas para AP-1. Estructura económico-orgánica presenta clasificación económica y administrativa, mientras que Estructura por variación de gasto y variaciones por programas presenta clasificación administrativa y funcional. Estructura económica-orgánica: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2\\_1\\_3.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2_1_3.htm)) Variaciones por programas: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2\\_2\\_4.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2_2_4.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.  
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.  
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.  
d. (0) No, expenditures are not presented by program for BY-1.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Memorias presupuestarias" de la Serie amarilla (Tomo II. Estructura por programa) incluye todos los gastos para AP-1. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A4.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A4.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.  
b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** La Ley 47/2003, de 26 de noviembre, General Presupuestaria establece en el artículo 37.2 que al proyecto de Ley de Presupuestos Generales del Estado se acompañará como documentación complementaria un avance de la liquidación del ejercicio corriente. Por tanto las estimaciones para el AP-1 han sido actualizadas de acuerdo con el avance de la liquidación del ejercicio corriente. Avance de la liquidación del ejercicio 2015: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) Ley 47/2003, de 26 de noviembre, General Presupuestaria: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure**

classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe económico-financiero (pag. 96-101, cuadro 17, <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF))) incluye únicamente la clasificación económica de los gastos estimados para AP-2. Por otra parte, la Serie gris presenta la las tres clasificaciones, sin embargo los años (2014 y 2015) se presentan de forma separada, lo que hace más difícil la comparación entre ellos (apartados: Liquidación del presupuesto de 2014 y Avance de liquidación del presupuesto de 2015). Informe económico-financiero: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF)) Gastos 2014: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Mae...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGris.htm>) (Tomo I. Estado, pp. 37-95): <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF)) Gastos 2015: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGrisAvance.htm>) (Tomo I. Estado. pp. 25-40) <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Maestro...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR3.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR3.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There are few programs which are compared for two years in the "Informe económico y financiero" (page 96): <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF)) But all the expenditures by programs are compared with the previous year in the "Memorias presupuestarias: Estructura por políticas de gasto y variaciones por programas": <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2\\_2\\_4.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2_2_4.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The project of budgets presents the liquidation of the year 2014 (Tomos. Serie gris: Liquidación del presupuesto de 2014, pp. 41-60) , reflecting the real information of the expenses of that year: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** En el documento Estructura económico-orgánica (Tomo I. Memorias) a partir de la página 249 se presentan los ingresos por categoría para AP-1: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaMemorias.htm>) <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A3.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A3.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**26:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Estructura económico-orgánica (Tomo I. Memorias) a partir de la página 249 presenta las fuentes individuales de ingresos para AP-1: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieAmarillaMemorias.htm>) <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A3.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A3.PDF)) Por otro lado, en el Libro amarillo en la página 193 (Cuadro IV.2.1) y en la página 205 (Cuadro IV.2.2) se presentan las fuentes individuales de ingresos para AP-1: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).



**Answer:** a. (100)

**Sources:** El documento Estructura económico-orgánica (Tomo I. Memorias) desde la página 253 presenta el avance de liquidación de ingresos del año 2015: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A3.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A3.PDF)) Los tomos estan en la pagina general de la Propuesta: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. This is the correct link: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Researcher response:** Debido al cambio de la web del Gobierno, los links proporcionados en su día han quedado obsoletos. Así, los nuevos links son los siguientes: documento en PDF: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A3.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A3.PDF)) página web general: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) | Debido a los cambios en las paginas web del Gobierno, los links proporcionados en su día han quedado obsoletos. Así, los nuevos links son los siguientes: documento en PDF: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A3.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A3.PDF)) página web general: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Liquidación del Presupuesto del Estado de 2014" (Serie gris. Tomo I. Estado) detalla los ingresos según la clasificación económica por capitulo, articulo y concepto (página 19 - 33): <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF)) Los tomos se encuentran en la pagina de la Propuesta: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. This is the correct link: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Researcher response:** Debido al cambio de la URL de la web del Proyecto de Presupuestos, los links proporcionados en su día han quedado obsoletos. Así, los nuevos links son los siguientes: documento en PDF: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF)) página general: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) | Debido al cambio de la web del Gobierno, los links proporcionados en su día han quedado obsoletos. Así, los nuevos links son los siguientes: documento en PDF: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF)) página general: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

**29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Liquidación del Presupuesto del Estado de 2014" (Serie gris. Tomo I. Estado) detalla los ingresos según la clasificación económica por capítulo, artículo y concepto (página 19 - 33): <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF)) Los tomos se encuentran en la página de la Propuesta: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. This is the correct link: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Researcher response:** Debido al cambio de la URL de la página web del Proyecto de Presupuestos el segundo link se quedó obsoleto. El siguiente link lleva a la página del Proyecto de Presupuestos: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Liquidación del Presupuesto del Estado de 2014", refleja los ingresos reales (pag. 11): <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR1.PDF)) Los tomos se encuentran en la página de la Propuesta: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. This is the correct link: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Researcher response:** Debido al cambio de la URL del Proyecto de Presupuestos, los links proporcionados en su día se han quedado obsoletos. Así, el siguiente link lleva a la página del Proyecto de Presupuestos: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

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

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La sección 6 del apartado "Gastos. Presupuesto por programas y memoria de objetivos" (Serie roja) proporciona información esencial sobre la deuda pública: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31\\_106\\_1.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31_106_1.htm)) Los links al libro rojo están en el link general de la Propuesta: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>) (segundo link) Adicionalmente, "Informe económico y financiero" en las páginas 177-179 (Serie amarilla. Tomos) proporciona cierta información sobre la deuda del

Estado <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A1.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. This is the correct link: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...>  
(<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>)

**Researcher response:** Debido al cambio de la URL del Proyecto de Presupuestos, el link proporcionado en su día se ha quedado obsoleto. Así, el siguiente link lleva al Proyecto de Presupuestos: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...>  
(<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Liquidación del Presupuesto del Estado de 2014" (Serie gris. Tomos) presenta resultados reales en relación a la deuda del Estado. Así, en las páginas 23 y 33 se reflejan los ingresos por emisión de la deuda (total y especificando si se trata de emisión en moneda nacional o en moneda extranjera); en la página 43 se especifica el gasto correspondiente a la Deuda Pública; en la página 53 se puede ver el total de la deuda según la moneda; en la página 62 se proporciona la información sobre los gastos financieros correspondientes a la Deuda Pública en función de la moneda y en la página 64 se informa sobre los pasivos financieros derivados de la Deuda Pública según la moneda. Link:  
<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>  
(<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieGris.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El presupuesto relativos a la Seguridad Social se contempla como un fondo aparte del Presupuesto del Estado. De la misma manera, los organismos públicos tales como fondos o entidades del sector público administrativo operan de forma autónoma, por lo que el presupuesto correspondiente a dichos organismos se trata de forma separada. Link general:  
<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>  
(<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>) Seguridad Social:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_G19.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_G19.PDF)) Entidades del sector público administrativo y fondos sin personalidad jurídica <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroT...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_CO.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_CO.PDF)) Consorcios con participación no mayoritaria del sector público estatal: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_GR10.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_GR10.PDF))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher on the answer but not on the way he justifies it. It seems that the researcher considers that the "Presupuesto del Estado" (State Budget) is equal to the EBP, and I do not agree with him on that. I consider that the EBP includes what are called (in plural)

"Presupuestos Generales del Estado" (State Budgets) and this includes two different kinds of budgets: 1<sup>o</sup>)The administrative budgets with given appropriations, and 2<sup>o</sup>)The stated owned enterprises and similar organisms. Following the "Guide to Transparency of Public Finances" of IMF, I think that el "Presupuesto de la Seguridad Social" (social security budget) and some of the other administrative units ("Organismos Autonomos", "Agencias" and the "Otros Organismos"), are "subjeto to the same general level of control and reporting regulations as the State Budget. By contrast, the State-Owned enterprises and similar public entities can be considered as extra budgetary funds, as they are not following the general rules of administrative controls, although they form part of the "Presupuestos Generales del Estado" (General State Budgets) (in plural), they are subject to some public controls and to the Audit Reports of SAI, and they have to include some information about their figures and activities.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Entendemos que la aplicación del Gobierno de España para los presupuestos señalados en la respuesta, seguridad social y otros, son acordes a la respuesta que hemos indicado, pues sigue la pauta fijada por IBP para su evaluación y además, son homologables a la praxis de los miembros de la Unión Europea. De hecho, en otros países comunitarios también existen sistemas similares. Obviamente, cada tipo de administración está sujeta a tipologías de gestión y control distintas, pese a que, al final, todas rinden cuentas en el Órgano de Control Externo, en este caso, el Tribunal de Cuentas del Reino de España. Entendemos que el matiz del revisor añade valor al diferenciar con acierto que las normas que les aplican difieren en cuestiones de gestión y control -con carácter general-, si bien todas ellas son trazables con las directivas europeas y con la praxis de los restantes estados europeos. Por lo que creemos acertada nuestra valoración.

**34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Presupuesto consolidado de la Serie gris (Tomos) proporciona toda la información respecto a las finanzas del gobierno central en una base consolidada: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A5.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A5.PDF)) Los tomos están en lapágina general de la Propuesta <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>) (segundo link)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I agree with the researcher on that the Social Security Budget consolidates with the State and other administrative units, but the administrative units and the Stated Owned Enterprises and similar entities are not presented in a consolidated basis.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. This is the correct link: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Paginas/pge2016.aspx>) The Consolidated Budget figures in the "Serie Amarilla", not in the "Serie Gris" as it is mentioned

**Researcher response:** El presupuesto consolidado contiene el presupuesto del Estado, Organismos Autónomos, Seguridad Social, Agencias y otros Organismos públicos con presupuestos limitativos, por tanto la respuesta es A.Estamos de acuerdo con la sugerencia del Gobierno, la serie correspondiente es la Amarilla.Debido al cambio de la URL de la web del Proyecto de Presupuestos, el link proporcionado en su día se ha quedado obsoleto. Link actualizado: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) | El presupuesto consolidado contiene el presupuesto del Estado, Organismos Autónomos, Seguridad Social, Agencias y otros Organismos públicos con presupuestos limitativos, por tanto la respuesta es A.Estamos de acuerdo con la sugerencia del Gobierno, la serie correspondiente es la Serie Amarilla.Debido al cambio de la URL de la web del Proyecto de Presupuestos, el link proporcionado en su día se ha quedado obsoleto. Link actualizado: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

**IBP comment:** .

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Presupuesto por programas y memoria de objetivos: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>). Tomo XV (Secciones 31 a 36)"

en sus secciones 33 - 36 detalla la información sobre la relación entre las diferentes administraciones y las transferencias intergubernamentales, incluyendo la información narrativa (desde la página 121). Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_G18.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_G18.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sections 33 and 36 detail information about intergovernmental transfers. Moreover you can find more information about these transfers in the Budget of every Section or Ministry

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** "El informe de impacto de género 2016" muestra el impacto de genero en las políticas de gasto del Estado. Link general: <http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhafp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) Link PDF: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> ([http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/Documentacion/Documents/INFORMES%20IMPACTO%20DE%20GENERO/IIG\\_2016.pdf](http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/Documentacion/Documents/INFORMES%20IMPACTO%20DE%20GENERO/IIG_2016.pdf)) Por otra parte, Distribución regionalizada (ESTADO, ORGANISMOS AUTÓNOMOS, AGENCIAS ESTATALES Y OTROS ORGANISMOS PUBLICOS) de la serie verde dentro del apartado "Anexos de inversiones reales y programación plurianual" ofrece la información sobre el gasto por comunidad autónoma. <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_V\\_2\\_R\\_1.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_V_2_R_1.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Entidades del sector público administrativo y fondos sin personalidad jurídica" (serie roja) proporciona la información sobre las transferencias a las entidades del sector público. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_7.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_7.htm)) A su vez el apartado "Consorticios con participación no mayoritaria del Sector Público Estatal", de la serie gris: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/MnSerieGris.htm>), ofrece la información sobre del presupuesto destinado a los consorcios. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_G\\_5\\_A.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_G_5_A.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The first link does not work properly. The correct link is: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_7.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_7.htm)) This link shows the Budget of public companies, foundations and other public entities: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_5.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_5.htm))

**IBP comment:** Se toma nota del comentario del revisor de gobierno. A julio de 2017, el link provisto en las fuentes estaría funcionando.

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La serie amarilla "Memoria de beneficios fiscales" es la expresión cifrada de la disminución de ingresos tributarios que se producirá como consecuencia de la existencia de incentivos fiscales orientados al logro de determinados objetivos de política económica y social. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A2.PDF)) Por otra parte, el "Libro amarillo" presenta información sobre el presupuesto de beneficios fiscales (página 202-212) Link: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>) Se trata de ciertas políticas en distintas áreas como la familiar que tienen su propio presupuesto que se refleja en el presupuesto del Estado. Sin embargo, ni el Presupuesto del Ejecutivo ni los documentos de respaldo presentan información relativa a las actividades cuasifiscales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** El apartado documento "Tomo I. Estructura económico-orgánica", del apartado Memorias presupuestarias, en sus páginas 91-97 ofrece cierta información sobre los activos financieros incluyendo información histórica, sin embargo no se detalla el valor del mercado de dichos activos ni el análisis de su propósito. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A3.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A3.PDF)) Por otra parte, la serie amarilla "Memorias presupuestarias" ofrece la información sobre los ingresos por subsectores. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_A\\_2\\_1\\_3.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_A_2_1_3.htm)) Así mismo, "Anexos de desarrollo de ingresos y gastos" de la serie verde proporciona la información sobre los ingresos del Estado Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/2/1/1/1/2/N\\_16\\_A\\_V\\_1\\_101\\_1\\_1\\_1\\_198\\_1\\_101\\_1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/2/1/1/1/2/N_16_A_V_1_101_1_1_1_198_1_101_1.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

- d. (0) No, information related to nonfinancial assets is not presented.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** El documento "Anexos de inversiones reales y programación plurianual. Distribución orgánica. Tomo I (Estado)", de la serie verde, ofrece la información sobre los activos no financieros de forma desagregada por secciones. Link:

<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Mae...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_V4.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_V4.PDF)) La serie verde se encuentra en la pagina principal de la Propuesta <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>) (segundo link)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. The correct link is: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Ma...>  
([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_7.htm](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_7.htm))

**IBP comment:** Se toma nota y agradece el link actualizado provisto por el revisor de gobierno.

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.  
b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.  
c. (33) Yes, estimates of some but not all expenditure arrears are presented.  
d. (0) No, estimates of expenditure arrears are not presented.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Se presentan ciertos atrasos en el "Libro amarillo" (página 301-302), aunque se trata de información muy limitada. Link:

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>) El libro amarillo está desde la pagina principal de la Propuesta:

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The second link does not work properly. The correct link is: <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/Ma...>  
([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_7.htm](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_7.htm)) The information about this expenditure arrears is on pages 301-304 of the Libro Amarillo .

**Researcher response:** Debido al cambio de la URL del Proyecto de Presupuestos, los links proporcionados en su día se han quedado obsoletos. El siguiente link corresponde al PDF de Libro Amarillo: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdfProyecto>) de Presupuestos:

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) | Debido al cambio de la URL del Proyecto de Presupuestos. los links proporcionados en su día se han quedado obsoletos. El siguiente link corresponde al PDF del Libro Amarill:

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Documents/EJERCICIO%202016/LIBROAMARILLO2016.pdfProyecto>) de Presupuestos:

<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...> (<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

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

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.  
b. (67) Yes, the core information is presented for all contingent liabilities.  
c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.  
d. (0) No, information related to contingent liabilities is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Consideramos que ni en la Propuesta de Presupuesto del Ejecutivo ni en sus documentos de respaldo se brinda información específica relativa a los pasivos contingentes tales como garantías y avales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** You can find information about guarantees in articles 51-54 in the Budget Law (see next link, pages 5-10)

<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/1/2/5/N\\_16\\_A\\_R\\_1\\_2\\_13\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/1/2/5/N_16_A_R_1_2_13_1.PDF))

**Researcher response:** Estamos de acuerdo con el Gobierno, en el Proyecto de Presupuestos Generales del Estado 2016, Serie Roja (Articulado de la Ley. Títulos) documento V. De las operaciones financieras, se presenta cierta información sobre las garantías. Sin embargo, dicha información es muy escasa y general. As (<http://general.As>), hemos cambiado nuestra respuesta de D a C. | Es correcta la puntualización del Gobierno. Sí, hay explicación de los pasivos contingentes. Ahora bien, esta información no resulta sencilla de comprender, ni es fácilmente accesible, al tiempo que hay muchas más cuestiones vinculadas a las implicaciones de los pasivos, su origen y vencimientos que no resultan tan claros y trazables como otros gastos no financieros del gobierno.

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

a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El Proyecto de Presupuestos y los documentos de respaldo no presentan proyecciones que evalúen los pasivos futuros del gobierno y la sostenibilidad de sus finanzas a largo plazo. El documento "Actualización del Programa de Estabilidad" incluye dichas proyecciones, sin embargo, consideramos que este no forma parte de del Proyecto de Presupuestos Generales del Estado.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** You can find information about guarantees in articles 51-54 in the Budget Law (see next link, pages 5-10)

<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/1/2/5/N\\_16\\_A\\_R\\_1\\_2\\_13\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/1/2/5/N_16_A_R_1_2_13_1.PDF))

**Researcher response:** Aunque se presenta cierta información sobre las garantías, dicha información no incluye la evaluación de los pasivos futuros ni la evaluación de la sostenibilidad de las finanzas de Gobierno. Así, nuestra respuesta sigue siendo la D | Aunque se presenta cierta información sobre las garantías, sin embargo, dicha información no incluye la evaluación de los pasivos futuros ni la evaluación de la sostenibilidad de las finanzas de Gobierno. As (<http://gobierno.As>), nuestra respuesta sigue siendo la D

**IBP comment:** Dada la evidencia provista por el investigador y el revisor, se confirma la respuesta D.

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all sources of donor assistance are presented.

d. (0) No, estimates of the sources of donor assistance are not presented.

e. Not applicable/other (please comment).

**Answer:** e.



**Sources:** Hemos señalado la opción e puesto que España es un país donante. El presupuesto de Ministerio de Asuntos Exteriores y Cooperación, documento "Presupuesto por programas y memoria de objetivos. Tomo II (Sección 12)", detalla los gastos relativos a las donaciones y políticas de cooperación. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_G2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_G2.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Se confirma la respuesta E pues España no recibe asistencia.

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Memoria de beneficios fiscales" <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A2.PDF)) incluye toda la información relativa a los gastos tributarios. Además de la información esencial, el documento incluye la explicación narrativa. Por su parte el Libro amarillo ofrece la comparativa entre los gastos tributarios entre el año de referencia y el anterior por grupos de beneficiarios (p. 205-206). En la página 207 se ofrece la información de gastos fiscales por políticas. Link: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAMARILLO2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Aunque los ingresos reservados se contemplan en la normativa fiscal, Ley 38/1992, de 28 de diciembre, de Impuestos Especiales, estos no se desglosan en el Proyecto de Presupuesto. Link: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_2\\_101\\_1\\_2\\_198\\_1.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_2_101_1_2_198_1.htm)) Link general: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_2\\_101\\_1\\_2.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_2_101_1_2.htm))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although there are not explanations, I must state that what is called "Cotizaciones Sociales" (Social Security Contributions) are a kind of earmarked taxes, as they only can be spent in pensions. The amount collected can be seen in a clearly way in the "Informe Economico y Financiero" (page. 497) at : <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> ([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N\\_16\\_A\\_A\\_1\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/3/1/N_16_A_A_1_1.PDF))

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Las cotizaciones sociales no solo se gastan en pensiones, se gasta en las políticas públicas. Por otra parte, las cotizaciones a la Seguridad Social noson impuestos, por lo que en el Proyecto de Presupuestos se consideran como partidas extrapresupuestarias. Real Decreto Legislativo 8/2015, de 30 de octubre, por el que se aprueba el texto refundido de la Ley General de la Seguridad Social. Link: [http://www.seg-social.es/Internet\\_1/Normativa/095093](http://www.seg-social.es/Internet_1/Normativa/095093) ([http://www.seg-social.es/Internet\\_1/Normativa/095093](http://www.seg-social.es/Internet_1/Normativa/095093)) | Las cotizaciones sociales no solo se gastan en

pensiones, se gasta en las políticas públicas. Por otra parte, las cotizaciones a la Seguridad Social noson impuestos, por lo que en el Proyecto de Presupuestos se consideran como partidas extrapresupuestarias. Real Decreto Legislativo 8/2015, de 30 de octubre, por el que se aprueba el texto refundido de la Ley General de la Seguridad Social. Link: [http://www.seg-social.es/Internet\\_1/Normativa/095093](http://www.seg-social.es/Internet_1/Normativa/095093) ([http://www.seg-social.es/Internet\\_1/Normativa/095093](http://www.seg-social.es/Internet_1/Normativa/095093))

**47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** El Proyecto de Presupuestos presenta descripción de los objetivos de las políticas establecidas así como el vínculo entre el presupuesto y dichos objetivos. En el apartado "Gastos. Presupuesto por programas y memoria de objetivo" de la serie roja se ofrecen todos los objetivos y los correspondientes programas, incluyendo la explicación narrativa. Mientras que el documento "Memorias. Tomo II (Estructura por programas)" de la serie amarilla (Tomos) ofrece el vínculo entre los objetivos y políticas. Link: [http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm) Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_A4.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_A4.PDF)) Sin embargo, algunos de los objetivos no corresponden con los presupuestos, por ejemplo el programa 452A (Políticas del agua. Infraestructuras). Puesto que el objetivo es sustituir y renovar las infraestructuras existentes, sin embargo la dotación disminuye. Por otra parte, en el documento "Anexos de inversiones reales y programación plurianual. Tomo I. Estado" se ofrece la proyección plurianual de algunos programas. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_V4.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_V4.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** El documento "Anexos de inversiones reales y programación plurianual. Distribución orgánica. Tomo I (Estado)" de la serie verde ofrece la información sobre el vínculo entre el presupuesto y los objetivos de las políticas establecidas para un período plurianual sin incluir la explicación narrativa. Sin embargo, el periodo plurianual está contemplado únicamente para algunas de las políticas: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...> (<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieVerdeAnexoOrgEco.htm>) Por otra parte, la descripción de los objetivos, así como su vínculo con las políticas se encuentra en el apartado "Gastos. Presupuesto por programas y memoria de objetivos" de la serie roja. A su vez, este último documento no presenta la proyección plurianual. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L\\_16\\_A\\_V4.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/doc/L_16_A_V4.PDF)) Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**49:** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** La información se presenta para cada programa dentro de todas las unidades administrativas Link:

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>

([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31.htm](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31.htm)) El enlace proporciona acceso a los programas de todas las unidades administrativas, además, se incluyen documentos que describen los objetivos de los programas.

**Comments:** Researcher: Dentro de cada sección, por ejemplo sección 12. Ministerio de asuntos exteriores y de cooperación, en el apartado Memoria de objetivos de los programas del sector, sección "Descripción de los programas del sector": Programa 141M. Dirección y Servicios Generales de Asuntos Exteriores, página 11 del PDF, se puede observar diversos datos no financieros, así como los objetivos. En la página 11 del documento mencionado se pueden ver diversos datos no financieros tales como el número de visados, pasaportes, número de viajes de la Casa Real, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Se brindan datos no financieros sobre resultados para cada programa dentro de todas las unidades administrativas. Link:

<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>

(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>) Dentro del apartado "Gastos. Presupuestos por programas" de la serie roja se puede observar los gastos por ministerios (cada tomo corresponde a uno). Dentro del índice del PDF del ministerio en el apartado "Memoria de objetivos de los programas del sector", se encuentran los objetivos y los índices para cada programa

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**51:** Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Se usan los objetivos, pero se trata de objetivos muy generales, no específicos. Así, entendemos que la pregunta trata de objetivos de desempeño como por ejemplo disminuir los accidentes de tráfico en un 20 %. Ejemplo de objetivos incluidos en el Proyecto de Presupuesto:

"Favorecer la incorporación de la mujer a las Fuerzas y Cuerpos de Seguridad del Estado" (Ministerio Interior, p. 104); "Construir aquellos edificios

que sean necesarios para mejorar el servicio de los órganos judiciales" (Ministerio de Justicia, p. 117) Link:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/Mae...>

(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Proyecto/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>)

**Comments:** Researcher: Se trata de la serie roja, apartado "Gastos. Presupuesto pro programas" . Cada tomo corresponde a un ministerio. Dentro del PDF de cada ministerio en el apartado MEMORIA DE OBJETIVOS DE LOS PROGRAMAS DEL SECTOR, que se puede ver en el índice, se detalla cada objetivo y los indicadores.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Ni la Propuesta de Presupuesto del Ejecutivo ni los documentos presupuestarios de respaldo presentan las estimaciones de las políticas que tienen como objetivo beneficiar directamente las poblaciones más empobrecidas del país.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Some information about the policies to poverty alleviation is presented in the description of certain programs, for example: -Programme 231A "Plan Nacional sobre Drogas" <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/20/3/2/1/N\\_16\\_A\\_R\\_31\\_126\\_1\\_2\\_3\\_1231A\\_C\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/20/3/2/1/N_16_A_R_31_126_1_2_3_1231A_C_1.PDF)) -Programme 231G "Atención a la infancia y a las familias" <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/20/3/2/3/N\\_16\\_A\\_R\\_31\\_126\\_1\\_2\\_3\\_1231G\\_C\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/20/3/2/3/N_16_A_R_31_126_1_2_3_1231G_C_1.PDF)) -Programme 212M "Pensiones no contributivas y prestaciones asistenciales" <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/16/3/2/2/N\\_16\\_A\\_R\\_31\\_119\\_1\\_2\\_3\\_1212M\\_C\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/16/3/2/2/N_16_A_R_31_119_1_2_3_1212M_C_1.PDF)) -Programme 251M "Prestaciones a los desempleados" <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/16/3/2/9/N\\_16\\_A\\_R\\_31\\_119\\_1\\_2\\_3\\_1251M\\_C\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/16/3/2/9/N_16_A_R_31_119_1_2_3_1251M_C_1.PDF))

**Researcher response:** Estamos de acuerdo con la sugerencia del Gobierno, aunque los links que provee lleva a documentos explicativos de políticas. Sin embargo, las estimaciones se pueden ver en otros documentos. Por ejemplo, aca se ve la estimacion para 2016 para el programa 212M :

<http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/28/2/3/N\\_16\\_A\\_R\\_31\\_2\\_1\\_G\\_1\\_3\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/28/2/3/N_16_A_R_31_2_1_G_1_3_1.PDF))

Aca se ve para el programa 231G y 231A: <http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/Ma...>

([http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/20/2/2/N\\_16\\_A\\_R\\_31\\_126\\_1\\_1\\_2\\_1\\_1.PDF](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/doc/1/3/20/2/2/N_16_A_R_31_126_1_1_2_1_1.PDF))

Y así se pueden ver distintos programas bajo distintas instituciones. Por lo que estimamos que la información provista calificaría para una A, y sugerimos cambiar nuestra respuesta de D a A, dada la evidencia presentada en los links. | Estamos de acuerdo con la sugerencia del Gobierno. Así, hemos cambiado nuestra respuesta.

**IBP comment:** Dada la evidencia y la información por programa que puede encontrarse bajo cada institución, se ajusta la respuesta a C en base al comentario y sugerencia del gobierno y para asegurar comparabilidad entre países.

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

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.

- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El Libro azul informa sobre las fechas de Presupuesta de forma bastante general, indicando únicamente dos fechas exactas (p. 17): el 1 de octubre y el final del año, es decir, el 31 de diciembre, como las fechas límites. El 1 de octubre es la fecha límite en la que el proyecto puede ser remitido a las Cortes Generales junto con la documentación presupuestaria legalmente establecida, puesto que tiene que ser al menos tres meses antes de la expiración del presupuesto anterior. Mientras que el proyecto tiene que ser aprobado antes del 1 de enero, dado que en esta fecha es cuando Ley de Presupuestos Generales de Estado tiene que entrar en vigor. Link: Por otro lado, Orden HAP/1023/2015, de 29 de mayo, por la que se dictan las normas para la elaboración de los Presupuestos Generales del Estado para 2016 en su Artículo 7 (Documentación y plazos para la elaboración de los Presupuestos Generales del Estado) proporciona un calendario más detallado respecto a la elaboración del presupuesto.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is not any specific timetable for every year's budget, although a general timetable is stated by law (citizens cannot know in advance either the day the Executive's Budget Proposal is going to be presented to the public and sent to the parliament, nor the day the Enacted Budget it is going to be published). Nevertheless, the law is clear about the general timetable to present any of the budgeting documents, which in these cases is by the 1st of October and by the end of the year.

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Así, la Actualización del Programa de Estabilidad 2016-2019, en la página 16 informa sobre el PIB anual y crecimiento del PIB real, en la página 14, sobre los tipos de interés y en la 17, sobre la tasa de inflación. Sin embargo, dicho documento ofrece información mucho más amplia tanto sobre el entorno monocromático internacional, como sobre los datos pasados y previsiones futuras de la economía española. Link: [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...)  
([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf))

**Comments:** Researcher: Hacemos referencia al Programa de Estabilidad 2016-2019 puesto que el documento correspondiente al periodo 2017-2020 todavía no ha sido elaborado. España tuvo que prorrogar el presupuesto del 2016 en vez de elaborar uno nuevo debido a la falta del gobierno desde diciembre de 2015 hasta octubre 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Stability Programme Update 2017-2020 will be prepared and submitted to the EU before 30 April 2017, according to the calendar of the European Semester. It is a budget support document prepared in advance that sets the framework for a multiannual period and also, is reviewed and approved by the EU.

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

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La información sobre los gastos se presenta en la página 30-32 y 34-35 del documento "Actualización del Programa de Estabilidad 2016-2019" Link: [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...)  
([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf)) Hacemos referencia al Programa de Estabilidad 2016-2019 puesto

que el documento correspondiente al periodo 2017-2020 todavía no ha sido elaborado. España tuvo que prorrogar el presupuesto del 2016 en vez de elaborar uno nuevo debido a la falta del gobierno desde diciembre de 2015 hasta octubre 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher on that PBS document includes estimates on the evolution of income and expenses, and also on that analysis of different scenarios and spending priorities are made. However, although in the PBS there are discussions on expenditure policies, there is not a precise discussion on "Expenditure Policies" (Políticas Gasto) as they are defined in the EBP.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Stability Programme Update 2017-2020 will be prepared and submitted to the EU before 30 April 2017, according to the calendar of the European Semester. It is a budget support document prepared in advance that sets the framework for a multiannual period and also, is reviewed and approved by the EU.

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

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** En el documento "Actualización del Programa de Estabilidad 2016-2019" la información sobre los ingresos está disponible en las páginas 32-34. Link: [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...) ([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf)) Hacemos referencia al Programa de Estabilidad 2016-2019 puesto que el documento correspondiente al periodo 2017-2020 todavía no ha sido elaborado. España tuvo que prorrogar el presupuesto del 2016 en vez de elaborar uno nuevo debido a la falta del gobierno desde diciembre de 2015 hasta octubre 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Stability Programme Update 2017-2020 will be prepared and submitted to the EU before 30 April 2017, according to the calendar of the European Semester. It is a budget support document prepared in advance that sets the framework for a multiannual period and also, is reviewed and approved by the EU.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** En el documento "Actualización del Programa de Estabilidad 2016-2019" la información sobre los intereses se ofrece en la página 35 y la información sobre la deuda pública se ofrece en la página 77-78 (en términos del PIB). [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...) ([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf)) Hacemos referencia al Programa de Estabilidad 2016-2019 puesto que el documento correspondiente al periodo 2017-2020 todavía no ha sido elaborado. España tuvo que prorrogar el presupuesto del 2016 en vez de elaborar uno nuevo debido a la falta del gobierno desde diciembre de 2015 hasta octubre 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Stability Programme Update 2017-2020 will be prepared and submitted to the EU before 30 April 2017, according to the calendar of the European Semester. It is a budget support document prepared in advance that sets the framework for a multiannual period and also, is reviewed and approved by the EU.

approved by the EU.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El documento "Actualización del Programa de Estabilidad 2016-2019" en su cuadro 4.3.1.1." Proyecciones presupuestarias" presenta las proyecciones para el periodo 2016-2019 [http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_es...](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_es...) ([http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509\\_np\\_estabilidad.pdf](http://www.mineco.gob.es/stfls/mineco/comun/pdf/160509_np_estabilidad.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59:** Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El Presupuesto aprobado en su apartado "Gastos.Presupuestos por programa" (Serie roja. Tomos.) ofrece la información sobre los gastos para cada ministerios (clasificación administrativa), mientras que dentro de cada división administrativa los gastos están clasificadas económicamente y por programas). Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...> (<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>) Ejemplo, Ministerio de Justicia: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L\\_16\\_E\\_G3.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L_16_E_G3.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Enacted Budget includes the same information that the Executive Budget Proposal

**60:** Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El Presupuesto aprobado, al igual que el proyecto presenta las estimaciones para los programas que representan todos los gastos. En el siguiente link los gastos están clasificados por las admnistraciones y dentro de cada admnistración se informa de todos sus programas. Link: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...> (<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>) Un ejemplo de ello es el documento correspondiente al Ministerio de Justicia: <http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...> ([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L\\_16\\_E\\_G3.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L_16_E_G3.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Los ingresos se presentan clasificados por categorías tales como ingresos fiscales, no fiscales, impuestos directos, impuestos indirectos, etc.:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L\\_16\\_E\\_2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L_16_E_2.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El Presupuesto aprobado presenta fuentes individuales de ingresos (p. 15-19):  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L\\_16\\_E\\_2.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L_16_E_2.PDF))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El apartado "Gastos. Presupuestos por programas" de la serie roja en su Tomo I (Presupuestos por programas y memoria del objetivo) proporciona información sobre la Deuda Pública tal como los intereses y el principal amortizado (página 179-185). Link:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...>  
(<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/MnSerieRojaGastos.htm>) Mientras que el Informe económico y financiero de la serie amarilla (Tomos) ofrece la información sobre el total de la deuda y sobre la deuda nueva (página 180-181) Link:  
<http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroT...>  
([http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L\\_16\\_E\\_A1.PDF](http://www.sepg.pap.minhap.gob.es/Presup/PGE2016Ley/MaestroTomos/PGE-ROM/doc/L_16_E_A1.PDF))

**Peer Reviewer**



**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No se publica ni produce un Presupuesto Ciudadano

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No se publica ni produce un Presupuesto Ciudadano

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El ejecutivo no ha establecido mecanismos para identificar los requisitos del público para la información del Presupuesto Ciudadano, dado que no es uno de sus objetivo. El Presupuesto Ciudadano no se publica ni se produce.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No se publica ni se produce una versión del ciudadano de los documentos presupuestarios

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Ejecución del Presupuesto. Administración General del Estado" recoge la información sobre la ejecución del presupuesto y presenta los gastos reales por las tres clasificaciones. Así, por ejemplo el del mes de septiembre presenta la clasificación administrativa (Estado de ejecución. Secciones) en la página 62, la funcional (Programas por secciones) en la página 66) y la económica (Créditos definitivos por programas y capítulos) en la página 74. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Cada informe mensual presenta los gastos reales por programa en la sección "Estado de ejecución. Programas por secciones". Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) Un ejemplo es el informe del mes de septiembre que lo presenta en la página 66 Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Todos los gastos se comparan con la estimación inicial (en el informe del mes de septiembre está en la página 139) y con el mismo periodo del año anterior (en el informe de septiembre está en la p. 98) Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) Informe septiembre: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71:** Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Los ingresos se presentan desglosados por categoría de ingreso. Ciertamente es que no se clasifican exactamente como tributario y no tributario, pero se especifica si se trata de impuestos directos, impuestos indirectos, tasas, multas, etc. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) Por ejemplo, en el informe del mes de septiembre dicha información se encuentra en la página 17. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72:** Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Los informes presentan los fuentes individuales de ingreso. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) En el informe de septiembre dicha información se encuentra en la página 17 Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) Por ejemplo en el informe del mes de septiembre la comparación con el año anterior esta disponible en la página 17, mientras que en la pagina 41 se ofrece la comparación con la estimación inicial así como la comparación con el año anterior. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74:** Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) Un ejemplo de las estimaciones incluidas en los documentos en cuestión es el informe de septiembre. Así, en dicho informe, en la página 25 se especifica la emisión de deuda nueva hasta la fecha y la comparación con el mismo periodo del año anterior. En la página 30 se informa sobre los pagos realizados durante el año (hasta la fecha). En la página 66 se especifica la deuda pagada y la pendiente de pago (hasta el 30 de septiembre). En la página 142 y 181-186 se especifican los gastos financieros relacionados con la Deuda Pública. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Se presenta la información esencial, además se especifican los intereses devengados, los intereses amortizados, los tipos de gastos relacionado con la deuda, etc. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>) Un ejemplo de dicha información es el informe de septiembre, así en la página 48 emisión de deuda según el tipo de la misma, en la página 62 información sobre la deuda reconocida y su comparación con el año anterior, página 74-75 informa sobre los gastos financieros distinguiendo entre la moneda nacional o extranjera, mientras que en la página 101 los gastos financieros se comparan con el año anterior. En la página 127 se informa sobre el pago efectuado de la deuda hasta la fecha (30 de septiembre, en este caso). En la página 128 se informa sobre el total de la deuda hasta la fecha. Página

a16 informa sobre la variación de la deuda pública entre el año analizado y el anterior. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/MENSUAL%2009-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No existe documento de revisión semestral. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review. <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated deficit and primary balance forecast (pages 4-7, 16-17)

**Researcher response:** En la Sección 1 de la OBS se ha establecido que en España no se produce ni publica en tiempo un MYR conforme a la metodología de la OBS, consecuentemente, todas las respuesta relacionadas a ese documentos deben ser respondidas como D o B dependiendo de las alternativas. | Ver respuesta del investigador a la pregunta 076

**IBP comment:** Efectivamente, dado que en la Sección 1 se ha establecido que no se produce un MYR en España, lo correcto es responde D o B en todas las preguntas sobre este documento.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No se produce la revisión semestral Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated expenditure estimates (pages 12-13, 20-21)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.

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

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No existe la revisión semestral. Link: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecucio...>  
(<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated expenditure estimates by economic classification (pages 12-13, 20-21)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.

**79:** Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No existe la revisión de mitad de año Link: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecucio...>  
(<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Contabi...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx>) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated expenditure estimates by economic classification (pages 12-13, 20-21)

ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated expenditure estimates by economic classification (pages 12-13, 20-21)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.

### 80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No existe la revisión de la mitad del año Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review. <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated revenue estimates (pages 8-11, 18-19)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** No existe la revisión de la mitad del año Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review. <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated revenue estimates by category (pages 8-11, 18-19)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.

## 82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No existe la revisión de la mitad del año Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...>  
(<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx)) (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...>) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report presents updated estimates including individual sources of revenue (pages 8-11, 18-19)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.

## 83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No existe la revisión de la mitad del año Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...>  
(<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>)

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** "The state's main economic and financial activity indicators" is a statistical publication that shows the structure of and monthly changes in the State's main items of income and expenditure, both in terms of cash flow and 2010-based national accounting (ESA 2010). The document includes tables and charts with brief explanations of the main aspects of the current situation There is no Mid-Year Review in the original sense but the monthly reports always summarize developments of past months within the reporting year. In this sense, the June report can be the Mid-Year Review.  
<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Paginas/imdatoscaja.aspx)) (<http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Contabi...>) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016\\_06.pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/ContabilidadNacional/infadmPublicas/infadmCentral/Documents/Ind-2016/2016_06.pdf)) This report includes updated of governmet borrowing, debt (pages 14-15) and interest (20-21)

**Researcher response:** Ver respuesta del investigador a pregunta 076.

**IBP comment:** Ver comentario de IBP a pregunta 076.



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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El informe correspondiente al año 2015 no está disponible. En relación al año 2015, se ha publicado un avance que no presenta las estimaciones de las diferencias entre los niveles aprobados y el resultado. El informe completo que corresponde al año 2014 y presenta las estimaciones de las diferencias entre los niveles aprobados y el resultado (página 37) y también presente una explicación escrita, pero esta es demasiado reducida. Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2015%20(INTERNET).pdf)) Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I would agree with the researcher in the answer "d", only if we evaluated the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "b", because YER-2014 includes estimates of the differences between enacted levels and the actual outcome for all kind of expenditures.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) In both documents the budgeted quantity, its modifications and the final budgeted quantity and the actual execution are included. However, there is not any explanation about differences between budgeted and actual amounts.

**Researcher response:** En la Sección 1 de la OBS se ha establecido que en España no se produce ni se publica un YER conforme a la metodología de la OBS, consecuentemente, todas las respuesta relacionadas a ese documentos deben ser respondidas como D o B dependiendo de las alternativas. | En la Sección 1 de la OBS se ha establecido que en España no se produce ni publica en tiempo un YER conforme a la metodología de la OBS, consecuentemente, todas las respuesta relacionadas a ese documentos deben ser respondidas como D o B dependiendo de las alternativas

**IBP comment:** Dado que en la Sección 1 se ha establecido que este documento no está disponible al público, se confirma la respuesta del investigador.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El documento correspondiente al año 2015 no está disponible. Sin embargo, el documento disponible más reciente: "Liquidación del presupuesto 2014" , presenta clasificación de gastos mediante las tres clasificaciones. Así, este último presenta la clasificación por secciones (administrativa) en la página 41; por programas (funcional) en la página 53 y por capítulos (económica) en la página 61. Link del Avance de liquidación: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/iaavanceliquidacionestado.aspx>) Link Liquidación del Presupuesto: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionestado.aspx>)

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I would agree with the researcher in the answer "d", only if we evaluated the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "a", because YER-2014 includes estimates of the differences between enacted levels and the actual outcome for all kind of expenditures of the three classifications: administrative, economic and functional classification.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF) ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) In both documents expenses classified economically (page 61), administratively (page 41) and by functional classification (page 53) are shown

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

### 86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El documento correspondiente al año 2015 no está disponible. Por otra parte, el documento final "Liquidación del Presupuesto 2014" sí presenta estimaciones para todas las programas (p. 53-61), por tanto hemos elegido la respuesta "A". Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I would have agreed with the researcher on the answer "d", only if we evaluated that the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "a", because YER-2014 presents estimates for programs accounting for all expenditures

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April

of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) The final document related to 2015 includes expenditure estimation for individual programs (pages 53-61): <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**87:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El documento correspondiente al año 2014, Liquidación del Presupuesto 2014, presenta las diferencias entre los niveles aprobados (incluidos los cambios realizados durante el año aprobados por la legislatura) y el resultado real de los ingresos (p. 37-40), pero no se incluye la explicación narrativa. Link:<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I would agree with the researcher on the answer "d", only if we evaluated the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "b", because YER-2014 includes estimates of the differences between the enacted levels and the actual outcome for all the revenues.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) In the final document related to 2015, the budgeted quantity and the actual execution is published. However, there is not any explanation about differences between budgeted and actual quantities.

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**88:** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.  
b. (0) No, the Year-End Report does not present revenue estimates by category.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** El documento disponible más reciente corresponde al año 2014 "Liquidación del Presupuesto 2014". Este documento presenta estimaciones de ingresos por categoría. Aunque los ingresos no se clasifican como tributarios y no tributarios, sí se clasifican en diferentes categorías como los impuestos directos, impuestos indirectos, tasas, etc. (p. 19) <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucion...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I would agree with the researcher on the answer "d", only if we evaluated the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "a", because YER-2014 presents revenue estimates by category.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) In the final document related to 2015, revenues are presented by category (page 19 and next): <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.  
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.  
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.  
d. (0) No, the Year-End Report does not present individual sources of revenue.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El documento disponible más reciente corresponde al año 2014, "Liquidación del Presupuesto 2014", presenta fuentes de ingresos individuales (p. 19) <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I would agree with the researcher on the answer "d", only if we evaluated the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "a", because YER-2014 presents individual sources of revenue accounting for all the revenues.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17

September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafb.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) In the final document related to 2015, individual sources of revenues are presented (page 19 and next): <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**90:** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El documento disponible más reciente corresponde al año 2014: "Liquidación del Presupuesto 2014". En dicho documento, el monto de los préstamos nuevos se encuentra en la página 23 pero no se presenta la comparación con la deuda estimada inicialmente, en la página 39 se comparan los créditos iniciales y los finales en relación a la deuda pública y en la página 67 se presentan los gastos financieros en relación con la deuda pública, pero no se incluye la comparación con los gastos estimados. <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I would agree with the researcher on the answer "d", only if we evaluated the YER-2015. Nevertheless, if we evaluate the YER-2014, then the answer should be "b", because YER-2014 estimates the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome, but a narrative discussion is not included.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafb.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafb.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafb.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) The final document related to 2015 presents some information in relation with debt on pages 23, 39 and 67

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** El documento correspondiente al año 2015 no está disponible. De todos modos, el documento más reciente: "Liquidación del Presupuesto 2014" no presenta estimaciones macroeconómicas Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Aunque el documento correspondiente al año 2015 no está disponible, los documentos correspondientes a los años anteriores no presentan las estimaciones no financieras Link: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> ([http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx> The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) We would choose "b" because some information is presented but a narrative discussion is not included. In addition, you can find more information about more information about the differences between the original estimates on inputs and the actual outcomes in the Annual Report of Tax Collection [http://www.agenciatributaria.es/static\\_files/AEAT/Estudios/E...](http://www.agenciatributaria.es/static_files/AEAT/Estudios/E...) ([http://www.agenciatributaria.es/static\\_files/AEAT/Estudios/Estadisticas/Informes\\_Estadisticos/Informes\\_Anuales\\_de\\_Recaudacion\\_Tributaria/Ejercicio\\_2015/IAR](http://www.agenciatributaria.es/static_files/AEAT/Estudios/Estadisticas/Informes_Estadisticos/Informes_Anuales_de_Recaudacion_Tributaria/Ejercicio_2015/IAR))

**Researcher response:** Ver respuesta del investigador a pregunta 084.**IBP comment:** Ver comentario de IBP a pregunta 084.**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Aunque el documento correspondiente al año 2015 no está disponible, el documento disponible más reciente no presentan las estimaciones de las diferencias entre las estimaciones originales de datos no financieros sobre resultados y el resultado real. Link: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx> The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhafp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) We would choose "b" because some information is presented

but a narrative discussion is not included. In addition, you can find more information about more information about the differences between the original estimates on results and the actual outcomes in the Annual Report of Tax Collection [http://www.agenciatributaria.es/static\\_files/AEAT/Estudios/E...](http://www.agenciatributaria.es/static_files/AEAT/Estudios/E...) ([http://www.agenciatributaria.es/static\\_files/AEAT/Estudios/Estadisticas/Informes\\_Estadisticos/Informes\\_Anuales\\_de\\_Recaudacion\\_Tributaria/Ejercicio\\_2015/IAR](http://www.agenciatributaria.es/static_files/AEAT/Estudios/Estadisticas/Informes_Estadisticos/Informes_Anuales_de_Recaudacion_Tributaria/Ejercicio_2015/IAR))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**94:** Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Aunque el documento correspondiente al año 2015 no está disponible, el documento disponible más reciente (2014) no presenta diferencias entre el nivel aprobado de algunas políticas destinadas a beneficiar a las poblaciones más pobres del país y el resultado real Link:

<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecucion...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACIÓN%2000.AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACIÓN%2000.AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.



**Sources:** El documento correspondiente al año 2015 no está disponible. Sin embargo, el documento disponible más reciente "Liquidación del Presupuesto" en la página 21 presenta las diferencias entre las estimaciones originales de fondos extrapresupuestarios y el resultado real. Link: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecucion...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2014%20%28INTERNET%29.pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2014%20%28INTERNET%29.pdf))

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiere al año 2915 no está disponible.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000\\_AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000_AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) The final document related to 2015 includes the differences between the original estimates of extra-budgetary funds and the actual outcome (page 21): <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) As an example, the Social Security is included in the budget like a specific program which works like an autonomous fund. Social Security appears in the Year-End Report, specifying budgeted estimation and real quantity, but there is not a narrative explanation.

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

## 96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** El documento correspondiente al año 2015 no está disponible. Sin embargo, el documento disponible más reciente presenta un informe separado del estado financiero "Liquidación del presupuesto. Explotación y capital" Link: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecucion...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/ialiquidacionpresupuesto.aspx>)

**Comments:** Researcher: Hemos elegido la opción D porque el documento correspondiente al año 2015 no está disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The advance document related to 2015 and the final document related to 2014 were published on 17 September 2015. As it is mentioned before, 2016 was an exceptional year because of the exceptional situation of the Spanish government. This is the reason of the late publication of the final document related to 2015 and the advanced document related to 2016. However, the advance document related to 2015 was available on 17 September 2015. Moreover, Deficit and debt notification to the European Union (EDP) was made before 1 October 2016. In accordance with the provisions of Article 3 of Regulation (EC) N° 479/2009 of the Council, amended by Regulation (EU) N° 679/2010 of the Council: "Member States shall report to the Commission (Eurostat) their planned and actual government deficits and levels of government debt twice a year, the first time before 1 April of the current year (year n) and the second time before 1 October of year n." <http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/Contabi...> (<http://www.igae.pap.minhfp.gob.es/sitios/igae/en-GB/ContabilidadNacional/infadmPublicas/Paginas/ianotificaciondeficit.aspx>) The final document related to 2015 and the advanced document related to 2016 were published on 7 April 2017, as you can see in the following links: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO\\_2015%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20ESTADO_2015%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000\\_AA\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACION%20000_AA_2015%20(INTERNET).pdf)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO\\_2016%20\(INTERNET\).PDF](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%20ESTADO_2016%20(INTERNET).PDF)) <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf))

ES/Ejecuci... ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA\\_2016%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/AVANCE%2000AA_2016%20(INTERNET).pdf)) The liquidation performance of 2015 was published on 7 April 2017, as you can see in the following link: <http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/Ejecuci...> ([http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACIÓN%20EXPLOTACIÓN%20Y%20CAPITAL\\_2015%20\(INTERNET\).pdf](http://www.igae.pap.minhfp.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Documents/LIQUIDACIÓN%20EXPLOTACIÓN%20Y%20CAPITAL_2015%20(INTERNET).pdf))

**Researcher response:** Ver respuesta del investigador a pregunta 084.

**IBP comment:** Ver comentario de IBP a pregunta 084.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La EFS ha realizado dos de los tres tipos de auditoría (financiera y el cumplimiento normativo) las publicó. Los dos tipos están incluidos en el documento "DECLARACIÓN SOBRE LA CUENTA GENERAL DEL ESTADO CORRESPONDIENTE AL EJERCICIO 2014". Link:<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>) <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>) Funcionamiento de Tribunal de Cuentas: <https://www.boe.es/buscar/act.php?id=BOE-A-1988-8678&tn=1&p=...> (<https://www.boe.es/buscar/act.php?id=BOE-A-1988-8678&tn=1&p=20130226&vd=#a30>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** I think the correct answer is "d" As it is said in the "GUIDE TO THE OPEN BUDGET QUESTIONNAIRE: "(See Section 1, Audit Report.) If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d." Apart from this statement, these link does not work properly, because there might be technical problems at the Spanish SAI that we cannot solve, as it is necessary to do something else (as to write "cuentas generales del estado 2014" in the box where is currently written "Declaración sobre las cuentas generales del estado 2014") to find out the "Audit Report". <http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/ind...> (<http://www.tcu.es/tribunal-de-cuentas/es/search/alfresco/index.html?docTitle=Declaraci%C3%B3n%20sobre%20las%20cuentas%20generales%20del%20estado%202014>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** El documento al que nos referimos se titula " Declaración sobre la Cuenta General del Estado correspondiente al ejercicio 2014". El link hoy nos ha funcionado, 31/7/2017. La información que afirmamos existe está publicada. Los hechos no acreditan su opinión. Existen dos de los tres tipos de informes posibles. Ratificamos la valoración.En el siguiente link se puede encontrar dicho documento: <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>)

**IBP comment:** De acuerdo a la metodología de la OBS, si el AR no se encuentra disponible al público, podría responderse esta pregunta en particular con información diferente a la del documento correspondiente. Esto porque es posible que la oficina de auditoría realice distintos tipos de informe, aunque el de caracter financiero no se encuentre disponible. Con el fin de capturar esos otros posibles informes, es que esta pregunta puede responderse con información adicional. En consecuencia, se confirma la respuesta B dada la evidencia presentada por el investigador.

**98:** What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La última auditoria de las Cuentas del Estado corresponde al año 2014, por lo que dicha auditoria se ha cumplimentado fuera del mandato de la EFS. <https://boe.es/buscar/act.php?id=BOE-A-1982-11584> (<https://boe.es/buscar/act.php?id=BOE-A-1982-11584>) <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/APROBADA-LA-DECLARACION-SOBRE-LA-CUENTA-GENERAL-DEL-ESTADO-CORRESPONDIENTE-AL-EJERCICIO-2014/>)

**Comments:** Researcher: El documento no se encuentra disponible al público en tiempo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The audit report of 2014 was approved by the Tribunal de Cuentas (Supreme Audit Institution) on 30 June 2016 and published on 11 July 2016, so we consider that the delay is only 18 month. In consequence, all expenditures whitin the SAI's mandate hace been audited

**Researcher response:** Según la metodología de IBP, se considera la fecha de publicación. Así, puesto que la publicación del documento en cuestión fue despues de 18 meses (11 de julio de 2016), mantenemos nuestra respuesta.

**IBP comment:** Dado que el AR se considera no disponible al publico en la Sección 1 de la Encuesta, la respuesta adecuada es D.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Las cuentas del 2014 se han auditado como cuentas consolidadas. <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/news/EL-TRIBUNAL-DE-CUENTAS-INCREMENTA-SU-ACTIVIDAD-FISCALIZADORA-DURANTE-EL-EJERCICIO-2015/>)

**Comments:** Researcher: El documento no se encuentra disponible al público en tiempo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The audit report of 2014 was approved by the Tribunal de Cuentas (Supreme Audit Institution) on 30 June 2016 and published on 11 July 2016, so we consider that the delay is only 18 month. In consequence, all extra-budgetary funds whitin the SAI's mandate hace been audited

**Researcher response:** Ver respuesta del investigador a pregunta 098.

**IBP comment:** Dado que el Informe de Auditoría se publica fuera de plazo, no puede considerarse para la Encuesta y la respuesta correcta es D.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** El informe de auditoria no se publica dentro del tiempo considerado. El Informe de Auditoria 2014 incluye resumen en las páginas 67-69. <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/I1154.pdf>)

**Comments:** Researcher: Hemos elegido B porque el informe no se publica dentro del tiempo establecido

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The audit report of 2014 was approved by the Tribunal de Cuentas (Supreme Audit Institution) on 30 June 2016 and published on 11 July 2016, so we consider that the delay is only 18 month. In consequence, the executive summary is included on pages 67-69

<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/I1154.pdf>)

**Researcher response:** Ver respuesta del investigador a pregunta 098.

**IBP comment:** Dado que el Informe de Auditoría se publica fuera de plazo, no puede considerarse para la Encuesta y la respuesta correcta es B.

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

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No, el ejecutivo no informa sobre las medidas en cuestión.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Tribunal de Cuentas (EFS) informa sobre las medidas que ha tomado el ejecutivo en las páginas 69-77 de la Declaración sobre la Cuenta General del Estado 2014. <http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a...> (<http://www.tcu.es/repositorio/30290e7a-738a-401b-9974-bf6d9a258eb7/I1154.pdf>)

**Comments:** Researcher: En la página 69: V.2 SEGUIMIENTO DE LAS RESOLUCIONES, se puede observar la recomendación, la medida y el cumplimiento de la recomendación. La recomendación viene de parte del Tribunal de Cuentas, mientras que la medida y el cumplimiento por parte del ejecutivo, aunque lo evalúa el Tribunal.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** I would agree with the researcher If we evaluate the most recent SAI Report. Nevertheless, If we follow what is said in the "GUIDE TO THE OPEN BUDGET QUESTIONNAIRE" where before the explanation of question 97 it is said: "For the purposes of answering the following questions (97-102) .... "(See Section 1, Audit Report.) If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d". Therefore, in this case the answer should be "d".

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Si bien en estrictor rigor conforme a la metodología cuando un documento no se encuentra disponible al público las respuestas deben ser D o B, para este caso específico la metodología permite que se responda con información distinta a la del posible documento presupeustario, el AR. En consecuencia, se confirma la respuesta dada la evidencia presentada.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Independent Authority for Fiscal Responsibility (AIReF), which is regulated by the "Organic Law 6/2013, of 14th November, creating the Independent Authority for Fiscal Responsibility", contributes to the budget formulation and is responsible for ensuring the stability of the public finances. This institution elaborates reports, statistics, reports and assessments on public finances. Although the independence of this institution is set in law, the executive has some influence on the institution. For example, the president of the AIReF is selected by the Council of Ministers upon the proposal of the Minister of Finance and Public Administrations. AIReF's report on the Budget Proposal:

[http://www.airef.es/system/assets/archives/000/001/093/original/Informe\\_Proyecto\\_PGE\\_2016.pdf?1443624396](http://www.airef.es/system/assets/archives/000/001/093/original/Informe_Proyecto_PGE_2016.pdf?1443624396)

([http://www.airef.es/system/assets/archives/000/001/093/original/Informe\\_Proyecto\\_PGE\\_2016.pdf?1443624396](http://www.airef.es/system/assets/archives/000/001/093/original/Informe_Proyecto_PGE_2016.pdf?1443624396)) According to press reports, AIReF doesn't have insufficient resources to carry out its tasks: <http://www.eleconomista.es/espana/noticias/7143421/11/15/Mon...>

(<http://www.eleconomista.es/espana/noticias/7143421/11/15/Montoro-estrangula-los-recursos-para-personal-en-la-Autoridad-Independiente.html>) <http://economia.elpais.com/economia/2016/04/18/actualidad/14...>

([http://economia.elpais.com/economia/2016/04/18/actualidad/1460990823\\_798434.html](http://economia.elpais.com/economia/2016/04/18/actualidad/1460990823_798434.html))

<http://economia.elpais.com/economia/2015/11/13/actualidad/14...>

<http://economia.elpais.com/economia/2015/11/13/actualidad/14...>

([http://economia.elpais.com/economia/2015/11/13/actualidad/1447418036\\_331285.html](http://economia.elpais.com/economia/2015/11/13/actualidad/1447418036_331285.html))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher regarding the "b" election, although I would like to point out that the IFI independence is guaranteed by law and by the available resources. The resources are always scarce, but that have not prevented until now the publication of the main reports there have been entrusted to the IFI.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The resources and the Independence of AIREF is guaranteed by Law. See Articles 7, 11, 12 of "Organic Law 6/2013, of 14th November, creating the Independent Authority for Fiscal Responsibility" <http://www.boe.es/boe/dias/2013/11/15/pdfs/BOE-A-2013-11935...>

(<http://www.boe.es/boe/dias/2013/11/15/pdfs/BOE-A-2013-11935.pdf>)

**Researcher response:** El Tribunal de Cuentas, según marca la Ley y la Constitución, es el superior órgano de control externo del Estado y su régimen económico-financiero. La AIREF es un complemento, vinculado a las acciones de la Unión Europea en los mecanismos de supervisión financiera. Si bien, su nivel jerárquico y funcional no es equiparable al Tribunal de Cuentas, y pese a la utilidad de sus opiniones, la AIREF no sustituye el rol que desempeña el Tribunal de Cuentas. Aunque la independencia de AIREF está establecida por la ley, hemos marcado la B debido a la falta de recursos del organismo. Dicha falta de recursos se menciona en los distintos medios de comunicación cuyos links hemos proporcionado en la respuesta. | El Tribunal de Cuentas, según marca la Ley y la Constitución, es el superior órgano de control externo del Estado y su régimen económico-financiero. La AIREF es un complemento, vinculado a las acciones de la Unión Europea en los mecanismos de supervisión financiera. Si bien, su nivel jerárquico y funcional no es equiparable al Tribunal de Cuentas, y pese a la utilidad de sus opiniones, la AIREF no sustituye el rol que desempeña el Tribunal de Cuentas.

### 104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.

c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** AIReF published its own macroeconomic and fiscal forecast: <http://www.airef.es/?locale=es> (<http://www.airef.es/?locale=es>)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** This link does not allow you to connect to the AIReF website. <http://www.airef.es/?locale=es> (<http://www.airef.es/?locale=es>) However, it is possible to connect to macroeconomics reports through this weblink: <http://www.airef.es/es/paginas/105-informes-por-tipo-de-info...>

(<http://www.airef.es/es/paginas/105-informes-por-tipo-de-informe>)

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The Independent Authority for Fiscal Responsibility (AIReF) is required by the Organic Law under which it was established to prepare a report on the macroeconomic forecasts incorporated in the Stability Programme and in the draft budgets of all the administrations in the General Government sector in Spain. The report must indicate whether or not AIReF endorses the forecasts. Moreover, AIReF elaborates its own macroeconomic, GDP, debt forecast: <http://www.airef.es/es/paginas/69-previsiones-del-pib-en-tie...> (<http://www.airef.es/es/paginas/69-previsiones-del-pib-en-tiempo-real>) <http://www.airef.es/es/paginas/70-previsiones-integradas-del...> (<http://www.airef.es/es/paginas/70-previsiones-integradas-del-cuadro-macroeconomico>) <http://www.airef.es/es/paginas/99-observatorio-de-deuda-publ...> (<http://www.airef.es/es/paginas/99-observatorio-de-deuda-publica>)

**Researcher response:** Estamos de acuerdo con los links complementarios proporcionados por los revisores. | Estamos de acuerdo con los links complementarios proporcionados por los revisores

### 105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The IFI publishes its own costings of all new policy proposals: <http://www.airef.es/es/contenidos/informes?page=3> (<http://www.airef.es/es/contenidos/informes?page=3>) Informe Proyecto Presupuestos Generales del Estado 2016: [http://www.airef.es/system/assets/archives/000/001/093/original/Informe\\_Proyecto\\_PGE\\_2016.pdf?1443624396](http://www.airef.es/system/assets/archives/000/001/093/original/Informe_Proyecto_PGE_2016.pdf?1443624396) Memoria anual de actividades 2015: [http://www.airef.es/system/assets/archives/000/001/500/original/Informe\\_Proyecto\\_Presupuestos\\_Generales\\_del\\_Estado\\_2016\\_que\\_se\\_adjunto\\_a\\_presente\\_respuesta.Revisando\\_nuevamente\\_la\\_evidencia](http://www.airef.es/system/assets/archives/000/001/500/original/Informe_Proyecto_Presupuestos_Generales_del_Estado_2016_que_se_adjunto_a_presente_respuesta.Revisando_nuevamente_la_evidencia) ([http://www.airef.es/system/assets/archives/000/001/500/original/2016\\_06\\_02\\_AIReF\\_-\\_Memoria\\_anual\\_de\\_actividades\\_2015.pdf?1464858338](http://www.airef.es/system/assets/archives/000/001/500/original/2016_06_02_AIReF_-_Memoria_anual_de_actividades_2015.pdf?1464858338))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** After consulting the information available we consider that AIREF publishes its own costings of a limited number of new policy proposals.

**Researcher response:** En la siguiente página web se puede apreciar que el organismo en cuestión elabora varios informes en relación a los presupuestos a lo largo del año. [http://www.airef.es/web/guest/informes?p\\_p\\_id=101\\_INSTANCE\\_I...](http://www.airef.es/web/guest/informes?p_p_id=101_INSTANCE_I...) ([http://www.airef.es/documents/10181/437378/2017+05+10+++Memo...](http://www.airef.es/web/guest/informes?p_p_id=101_INSTANCE_lj3Zi6KgDH3f&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_count=1&_101_INSTANCE_lj3Zi6KgDH3f_delta=10&_101_INSTANCE_lj3Zi6KgDH3f_keywords=&_101_INSTANCE_lj3Zi6KgDH3f_advancedSearch=false&deilloseselInformeProyectoPresupuestosGeneralesdelEstado2016queseadjuntoapresentespuesta.Revisandonuevamentelaevidencia, reconocemos la sugerencia del revisor d gobierno de cambiar la respeusta de B a C dado que lo cierto es que las políticas se revisan de manera muy general. | La memoria de AIREF está publicada para 2016 en <a href=) (<http://www.airef.es/documents/10181/437378/2017+05+10+++Memoria-AIReF-2016-pdf-web.pdf/11fb110d-4460-4e5e-b955-58da730b1032>) Por otra parte, la Memoria de Actividades del Tribunal de Cuentas 2015 está publicada en <http://www.tcu.es/export/sites/default/.content/pdf/prensa/d...> ([http://www.tcu.es/export/sites/default/.content/pdf/prensa/documentos/TC\\_InformeAnual\\_2015\\_es.pdfCreemos](http://www.tcu.es/export/sites/default/.content/pdf/prensa/documentos/TC_InformeAnual_2015_es.pdfCreemos)) que se fundamenta en hechos la valoración "B". En todo caso, sí es cierto que las dos instituciones fiscalizan sólo una parte de las políticas públicas, como bien indica el Gobierno.

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** José Luis Escrivá, the presidente of the AIREF, testified twice in hearings of a committee of the legislature: <http://www.airef.es/es/contenidos/intervenciones-presidente> (<http://www.airef.es/es/contenidos/intervenciones-presidente>) <http://www.airef.es/es/contenidos/intervenciones-presidente/...> (<http://www.airef.es/es/contenidos/intervenciones-presidente/326-jose-luis-escriv-a-comparece-ante-la-comision-de-presupuestos-del-senado>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.  
e. (0) Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The government committee discuss the Executive's Budget Proposal: <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/esES/Presupues...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/esES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx>) The government has the main power in the budget process: La Constitución española de 1978 (art 134): [https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-1978-31229](https://www.boe.es/diario_boe/txt.php?id=BOE-A-1978-31229) ([https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-1978-31229](https://www.boe.es/diario_boe/txt.php?id=BOE-A-1978-31229)) At the same time, some months before the executive sends its budget proposal, a debate about the aim of budget stability and public dept for the public agencies and non financial public expenditure (although the government has the main power) takes place: "Acuerdo de Consejo de Ministros por el que se fijan los objetivos de estabilidad presupuestaria y de deuda pública para el conjunto de administraciones públicas y de cada uno de sus subsectores para el período 2016-2018 y el límite de gasto no financiero del Presupuesto del Estado para 2016" (pag 38) [http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/D/BOCG...](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/D/BOCG...) ([http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/D/BOCG-10-D-704.PDF](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/D/BOCG-10-D-704.PDF)) The Blue book (3 Proceso de elaboración, page 16) explain the process of the budget's elaboration: <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupuestos/pge2016/Documents/LIBROAZUL2016.pdf>)

**Comments:** Researcher: We choose b because, although the aim of budget stability and public dept for the public agencies and non financial public expenditure for 2016-2018 took place at the congress, the Executive's Budget Proposal wasn't debate by the full legislature.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** I agree with the answer but I would use another reference to show how the legislative debates the "budget policy prior to the tabling of the Executive's Budget Proposal". <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupuestos/NormativaPresupuestaria/paginas/normativadeelaboraciondocumentacionhistorica.aspx>) The process begins when the Council of Ministers agrees to send a brief document called in short "ACM.. " (Council of Ministers Agreement...) to the Spanish Parliament for discussion and approval. The ACM has a long title as it is called the "Agreement of the Council of Ministers which establishes the objectives of budget stability and public debt for the whole of public administrations and for each of its subsectors for the period 2016-2018 and the limit of non-financial expenditure of the State budget for 2016". Moreover, this link does not work <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/esES/Presupues...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/esES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx>) It should be used this: <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx>)

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The first link does not work properly. The correct link is: <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupuestos/NormativaPresupuestaria/Paginas/NormativaPresupuestaria.aspx>) Some months before the executive sends its budget proposal, a debate about main aggregate budgeting figures takes place (general forecasts, budget stability objectives, and limits to state non financial expenditure). As I wrote, the document titled "Acuerdo de Consejo de Ministros por el que se fijan los objetivos de estabilidad presupuestaria y de deuda pública para el conjunto de las Administraciones Públicas y de cada uno de sus subsectores para el período 2017-2019 y el límite de gasto no financiero del presupuesto del Estado para 2017" is passed after a debate in the parliament. You can see it in the following links: <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupu...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupuestos/NormativaPresupuestaria/Documents/NORMATIVA%20DE%20ELABORACION/ACM%202017.pdf>) <http://www.congreso.es/portal/page/portal/Congreso/Congreso/...> ([http://www.congreso.es/portal/page/portal/Congreso/Congreso/Iniciativas?\\_piref73\\_2148295\\_73\\_1335437\\_1335437.next\\_page=/wc/servidorCGI&CMD=VERLST&BASE=IW12&FMT=INITXDSS.fmt&DOCS=1-1&DOCORDER=FIFO&QUERY=\(430%2F000002\\*.NDOC.\)\)](http://www.congreso.es/portal/page/portal/Congreso/Congreso/Iniciativas?_piref73_2148295_73_1335437_1335437.next_page=/wc/servidorCGI&CMD=VERLST&BASE=IW12&FMT=INITXDSS.fmt&DOCS=1-1&DOCORDER=FIFO&QUERY=(430%2F000002*.NDOC.)))

**Researcher response:** Entendemos que los comentarios del revisor y del gobierno ahondan en la misma línea que los expresados por nosotros para IBP, pues son complementarios y accesibles, a través de los enlaces que habíamos publicado inicialmente. No vemos que sea necesaria cambiar la respuesta que emitimos. No hay manifestación en contrario ni por el revisor, ni por el gobierno. Sólo útiles añadidos que enriquecen la respuesta y su fundamento. | Debido al cambio de las URLs de las páginas web del Gobierno, los links proporcionados en su día se han quedado obsoletos. Así, agradecemos al revisor en cuanto a la sugerencia de los links actualizados

### 108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.  
b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.  
c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.  
d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive Budget Proposal was presented to General Courts on 4 August 2015: <http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sep/sep/es-ES/Presupuestos/ProyectoPGE/Paginas/ProyectoPGE2016.aspx>) On the other hand, the Blue book (page 17) points that the Executive Budget Proposal should be presented at least three month in advance of the budget year.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** This link does not work, the correct link is: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>) The general budgetary law indicates in article 37 that the project of budgets will have to be presented before October 01 of the year previous to which it refers. <https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolid...> (<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf>) The Article 134 of Spanish Constitution establishes that the budget must be presented at least three months prior to the expiration of the previous year. <http://www.boe.es/legislacion/documentos/ConstitucionCASTELL...> (<http://www.boe.es/legislacion/documentos/ConstitucionCASTELLANO.pdf>)

**Researcher response:** Debido a los cambios de URLs de las paginas web de Gobierno los links proporcionados en su día se han quedado obsoletos. Así, estamos de acuerdo con los links proporcionados por el Gobierno. | Debido los cambios de las URLs de las paginas web de Gobierno los links proporcionados en su día se han quedado obsoletos. Así, estamos de acuerdo con los links proporcionados por el Gobierno

## 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The budget of 2016 was approved by the Congress on 20 October, 2015 and on 29 October, 2015 it was approved as a law (two months in advance of the start of the budget year): Ley 48/2015, de 29 de octubre, de Presupuestos Generales del Estado para el año 2016.

<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroD...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N\\_16\\_E\\_R\\_1\\_A.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2016Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N_16_E_R_1_A.PDF)). Congress approval:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

([http://www.congreso.es/portal/page/portal/Congreso/Congreso/SalaPrensa/NotPre?\\_piref73\\_7706063\\_73\\_1337373\\_1337373.next\\_page=/wc/detalleNotaSalaPrensa?idNotaSalaPrensa=18507&mostrarvolver=N](http://www.congreso.es/portal/page/portal/Congreso/Congreso/SalaPrensa/NotPre?_piref73_7706063_73_1337373_1337373.next_page=/wc/detalleNotaSalaPrensa?idNotaSalaPrensa=18507&mostrarvolver=N)) Executive's Budget

approval timeline: <http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/CalendarioTramitacionPGE2016.pdf>)

In spite of this, we choose b because according to the law it should be approved by the end of December, but there is no precise deadline: Ley

47/2003, de 26 de noviembre, General Presupuestaria (page 23): <https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolid...>

(<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf>) For example the budget of 2015 was approved on December 26th,

2014 and the budget of 2014 on December 23rd, 2013. Ley 22/2013, de 23 de diciembre, de Presupuestos Generales del Estado para el año 2014

<http://www.sepg.pap.minhfp.gob.es/Presup/PGE2014Ley/MaestroD...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2014Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N\\_14\\_E\\_R\\_1\\_A.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2014Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N_14_E_R_1_A.PDF)) Ley 36/2014, de 26 de

diciembre, de Presupuestos Generales del Estado para el año 2015. <http://www.sepg.pap.minhfp.gob.es/Presup/PGE2015Ley/MaestroD...>

([http://www.sepg.pap.minhfp.gob.es/Presup/PGE2015Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N\\_15\\_E\\_R\\_1\\_A.PDF](http://www.sepg.pap.minhfp.gob.es/Presup/PGE2015Ley/MaestroDocumentos/PGE-ROM/doc/1/1/N_15_E_R_1_A.PDF)) Additionally, the Blue book

specifies the deadline of the budget approval as the end of december (page 17): <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupue...>

(<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAZUL2016.pdf>)

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The first link does not work properly. The correct link is: <http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupu...>

(<http://www.sepg.pap.minhfp.gob.es/sitios/sepg/es-ES/Presupuestos/PresupuestosEjerciciosAnteriores/Paginas/Ejercicio2016.aspx>)

**Researcher response:** Debido los cambios de URLs de las paginas web de Gobierno los links proporcionados en su día se han quedado obsoletos. Así, estamos de acuerdo con los links proporcionados por el Gobierno. | Debido los cambios de las URLs de las paginas web de Gobierno los links proporcionados en su día se han quedado obsoletos. Así, estamos de acuerdo con los links proporcionados por el Gobierno

## 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Spanish Constitution (Titulo VII: art 134) recognises that the legislature have to analyse, amend and approve the Executive's Budget Proposal: <https://www.boe.es/boe/dias/1978/12/29/pdfs/A29313-29424.pdf> (<https://www.boe.es/boe/dias/1978/12/29/pdfs/A29313-29424.pdf>). On the other hand, the the Parliament cannot increase total expenditures and if there is a proposal to increase one expenditure concept it is necessary to reduce the same amount in another part of the budget. In addition, the parliament proposal changes must be approved by the government: Apartados 5 y 6. Modificación y enmienda de los Presupuestos Generales del Estado (Synopsis art. 134: <http://www.congreso.es/consti/constitucion/indice/sinopsis/s...> ([http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=134&tipo=2](http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=134&tipo=2)))).



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**111:** During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** About 200 amendments were adopted to modify the Executive's Budget Proposal:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

([http://www.congreso.es/portal/page/portal/Congreso/Congreso/SalaPrensa/NotPre?](http://www.congreso.es/portal/page/portal/Congreso/Congreso/SalaPrensa/NotPre?_piref73_7706063_73_1337373_1337373.next_page=/wc/detalleNotaSalaPrensa?idNotaSalaPrensa=18507&mostrarvolver=N)

[\\_piref73\\_7706063\\_73\\_1337373\\_1337373.next\\_page=/wc/detalleNotaSalaPrensa?idNotaSalaPrensa=18507&mostrarvolver=N](http://www.congreso.es/portal/page/portal/Congreso/Congreso/SalaPrensa/NotPre?_piref73_7706063_73_1337373_1337373.next_page=/wc/detalleNotaSalaPrensa?idNotaSalaPrensa=18507&mostrarvolver=N))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Budget Commission had less than one month to examine the Executive's Budget Proposal Link: Processing schedule:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

(<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/CalendarioTramitacionPGE2016.pdf>)

The Opinion of the Commission: [http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG...)

([http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-8.PDF](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-8.PDF)) After the approval of the total amount of expenditures and revenues in plenary session by Congress (26 August 2015), the Budget Proposal was referred to the Budget Commission to issue its opinion until 11 September 2015.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Ministry of Finance and Public Administration elaborates the Executive's Budget Proposal and the General Court should analyse, amend and approve it: the Spanish Constitution of 1978 (art. 134): <https://www.boe.es/legislacion/documentos/ConstitucionCASTEL...> (<https://www.boe.es/legislacion/documentos/ConstitucionCASTELLANO.pdf>) Libro azul: <http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupue...> (<http://www.sepg.pap.minhap.gob.es/sitios/sepg/es-ES/Presupuestos/pge2016/Documents/LIBROAZUL2016.pdf>) Calendario de tramitación: <http://www.congreso.es/portal/page/portal/Congreso/Congreso/...> (<http://www.congreso.es/portal/page/portal/Congreso/Congreso/SDocum/ArchCon/PresupGenerEstado/PGE2016/CalendarioTramitacionPGE2016.pdf>)

In our view, legislatures does not involve legislative committees in the budget approval process in line with the spirit of this question. The budgetary approval process starts with the round of hearings of top officials of the General State Administration to explain the Budget. The increasingly greater number of requests for hearing makes it impossible for the Budget Committee to attend all the requests. Thus, the Budget Committee remits the requests for hearing to the different committees depending on the sector of the official whose appearance is requested (Spanish Constitution. Art. 134: <http://www.congreso.es/consti/constitucion/indice/sinopsis/s...> (<http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=134&tipo=2>))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The links and the attached files could be complemented by the "Reglamento del Congreso" that can be seen at:

<http://www.congreso.es/portal/page/portal/Congreso/Congreso/...>

([http://www.congreso.es/portal/page/portal/Congreso/Congreso/Hist\\_Normas/Norm](http://www.congreso.es/portal/page/portal/Congreso/Congreso/Hist_Normas/Norm))

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Committee on Budgets deliver an opinion on Executive's Budget Proposal, as you can see in the next link:

[http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG...) ([http://www.congreso.es/public\\_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-8.PDF](http://www.congreso.es/public_oficiales/L10/CONG/BOCG/A/BOCG-10-A-163-8.PDF))

**Researcher response:** El link proporcionado por el Gobierno se refiere al documento publicado por la Comisión del Presupuesto. Sin embargo, la pregunta se refiere a la publicación de informes por las comisiones especializadas en materia de salud, educación, etc. Consecuentemente, no se modifica la respuesta pues no se ha encontrado evidencia de que las comisiones socializadas publiquen informes.

### 114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** A committee did not examine in-year implementation. General Intervention Board of the State Administration (IGAE), which depend of the Ministry of Finance and Public Administrations, produces in-year report on the budgetary implementation: <http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/Ejecucio...> (<http://www.igae.pap.minhap.gob.es/sitios/igae/es-ES/EjecucionPresupuestaria/Paginas/EjecucionPresupuestaria.aspx>) Budgetary law: LEY 47/2003, de 26 de noviembre, General Presupuestaria.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** I suggest to update the "Ley General Presupuestaria" of the attachment with the file that can be seen at this weblink

<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolid...> (<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf>)

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Under Article 135 of General Budget Law, without prejudice to the power of the Cortes Generales (Spanish Parliament) to request the information it may require from the Government, the Government Comptroller's Office (IGAE) shall, on a monthly basis, make information on budget implementation available to the Budget Commissions of the Congress of Deputies and the Senate. <http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/Ejecuci...> (<http://www.igae.pap.minhafp.gob.es/sitios/igae/en-GB/EjecucionPresupuestaria/Paginas/imejecucionpresupuesto.aspx>) Moreover, The Minister of Finance and Public Administration will send to the Parliament, a quarterly report of the extraordinary and supplements credits. See Article 56.4 Budget Law: <https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolid...> (<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf>)

**Researcher response:** En base a la evidencia provista por el revisor de gobierno, se ajusta la respuesta de D a C.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The general budgetary law (LEY 47/2003, de 26 de noviembre, General Presupuestaria), in article 52 "Transferencias de crédito" (Credit Transfers), explains the transfers of credit and, in article 61-62, the competencies in this field:  
<http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf> (<http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I suggest to update the "Ley General Presupuestaria" of the attachment with the file that can be seen at this weblink  
<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado...> (<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** As in the budget proposal and approval process about, the executive exercises almost exclusive power over the appropriation of state funds, but is constrained by the above regulation. The Ministry of Finance and the Council of Ministers have the ability to shift spending between line items when a Ministry requests its (there is a formal application), without seeking legislative approval. See articles 61-63 of General Budgetary Law.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** We choose b because, although in general the executive needs approval from the legislature to spending excess revenues (Spanish Constitution of 1978, art. 134), in some cases the executive doesn't need this approval (supplementary and extraordinary credits financed by the Contingency Fund). The last case is regulated by the budgetary law "LEY 47/2003, de 26 de noviembre, General Presupuestaria" (art. 50 and 55):  
<http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf> (<http://www.boe.es/boe/dias/2003/11/27/pdfs/A42079-42126.pdf>) Spanish Constitution of 1978 "Constitución española de 1978" (art. 86): [https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-1978-31229](https://www.boe.es/diario_boe/txt.php?id=BOE-A-1978-31229) ([https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-1978-31229](https://www.boe.es/diario_boe/txt.php?id=BOE-A-1978-31229))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I suggest to update the "Ley General Presupuestaria" of the attachment with the file that can be seen at this weblink  
<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado...> (<https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf>)  
Moreover, this is a difficult question to answer because the standard procedures are based on approved assignments and not on increased revenues. The answer can be completed with these two additions: 1º) If it is a question of increasing expenditure above the approved budget, it is necessary to approve the new expenses by the Parliament as it is written by law (General Budget Law); 2º) If it is a question of budgetary changes from one administrative unit or program to another, the executive can approve the changes without asking the Parliament.

**Government Reviewer**

**Opinion:** Agree with Comments

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

**Researcher response:** Coincido con los comentarios de los revisores.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no law or regulation related to the spending reduction. The modification of the Executive Budget is regulated by the Spanish Constitution (art. 134) and Budgetary law (art. 45), Link: Constitución española de 1978: [https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-1978-31229](https://www.boe.es/diario_boe/txt.php?id=BOE-A-1978-31229) ([https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-1978-31229](https://www.boe.es/diario_boe/txt.php?id=BOE-A-1978-31229)) Link:<https://www.boe.es/buscar/act.php?id=BOE-A-2003-21614> (<https://www.boe.es/buscar/act.php?id=BOE-A-2003-21614>)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** I suggest to update the "Ley General Presupuestaria" of the attachment with the file that can be seen at this weblink <https://www.boe.es/buscar/pdf/2003/BOE-A-2003-21614-consolidado.pdf> Second, although there is not explicit some experts cite the article 7.3 of the "Ley de Estabilidad Presupuestaria y Sostenibilidad Financiera" to state that government can reduce spending below the levels in the Enacted Budget without asking the Parliament through what is called "Acuerdos del gobierno de no disponibilidad" (non disposal government agreement).

#### Government Reviewer

**Opinion:** Agree

**Researcher response:** Creemos que el revisor se refiere al Artículo 25. Medidas coercitivas. El artículo en cuestión dice que en caso de incumplimiento del plan económico-financiero o del plan de reequilibrio la Administración Pública responsable deberá aprobar en el plazo de 15 días desde que se produzca el incumplimiento la no disponibilidad de créditos que garantice el cumplimiento del objetivo establecido. Pero la ley se considera únicamente el caso de incumplimiento del plan económico.

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.congreso.es/portal/page/portal/Congreso/Congreso/...> ([http://www.congreso.es/portal/page/portal/Congreso/Congreso/Organos/Comision/\\_piref73\\_7498063\\_73\\_1339256\\_1339256.next\\_page=/wc/servidorCGI?oriIC=S&CMD=VERLST&CONF=BRSPUB.cnf&BASE=PU10&FMT=PUWTLXGE.fmt&DOCS=125&DOCORDER=FIFO&OPDEF=Y&QUERY=%28D%29.PUBL.+%26+%28CORTES%29.SECC.+%26+%28COMISION-MIXTA-PARA-LAS-RELACIONES-CON-EL-TRIBUNAL-DE-CUENTAS%29.ORSE](http://www.congreso.es/portal/page/portal/Congreso/Congreso/Organos/Comision/_piref73_7498063_73_1339256_1339256.next_page=/wc/servidorCGI?oriIC=S&CMD=VERLST&CONF=BRSPUB.cnf&BASE=PU10&FMT=PUWTLXGE.fmt&DOCS=125&DOCORDER=FIFO&OPDEF=Y&QUERY=%28D%29.PUBL.+%26+%28CORTES%29.SECC.+%26+%28COMISION-MIXTA-PARA-LAS-RELACIONES-CON-EL-TRIBUNAL-DE-CUENTAS%29.ORSE)).

**Comments:** Researcher: This is an exceptional situation because of the exceptional situation of the Spanish government in 2015-2016. Spain had been without government since December 2015 until October 2016. In Spain had only been a caretaker government with tightly limited budgetary powers. The most recent budget analysed by the committee is the budget for 2012. It was presented to the Spanish Supreme Audit Institution (The Court of Auditors) on 31 October 2013. The Court of Auditors presented its analysis of the Executive Budget to the committee of the legislature "Comisión Mixta para las Relaciones con el Tribunal de Cuentas" on 30 October 2014: [http://www.congreso.es/public\\_oficiales/L10/CORT/DS/CM/DSCG-...](http://www.congreso.es/public_oficiales/L10/CORT/DS/CM/DSCG-...) ([http://www.congreso.es/public\\_oficiales/L10/CORT/DS/CM/DSCG-10-CM-130.PDF](http://www.congreso.es/public_oficiales/L10/CORT/DS/CM/DSCG-10-CM-130.PDF)) The committee of the legislature analysed the Executive Budget's audit on 17-18 December 2014 and published a report in the Official State Gazette (Boletín oficial del Estado) on 27 January 2015: <http://www.boe.es/boe/dias/2015/01/27/pdfs/BOE-A-2015-695.pdf> (<http://www.boe.es/boe/dias/2015/01/27/pdfs/BOE-A-2015-695.pdf>) The Court of Auditor's relation with the Spanish parliament: <http://www.tcu.es/tribunal-de-cuentas/es/la-institucion/regi...> (<http://www.tcu.es/tribunal-de-cuentas/es/la-institucion/regimen-juridico-y-economico/relaciones-cortes-generales/index.html>)

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** As the researcher too states, the SAI approved the "Cuenta General del Estado " on the 31.10.2014, then the legislative committee of the Spanish Parliament called "Comision Mixta para las Relaciones con el Tribunal de Cuentas" examined it and finally a report with findings and recommendations was published in the Official State Gazette (Boletín oficial del Estado) on 27 January 2015. Therefore, if the time between this two dates is less than 3 months, the correct answer should be "a".

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** As it is mentioned before, this is an exceptional situation because of the situation of the Spanish government in 2015-2016. Spain had been with a caretaker government since December 2015 until October 2016, with tightly limited budgetary powers. We consider that the right answer is c.

**Researcher response:** En la discusión con IBP se estableció que aunque la revisión es reciente, el documento revisado corresponde al año 2012 que, de acuerdo con los criterios de IBP, es extemporáneo, por lo que mantenemos nuestra respuesta.

**119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The head of the SAI is appointed by the King at the proposal of the legislature for a three-year period. The election is held by secret ballot by Audit Counsellors, which are elected by the Spanish Parliament: Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas (Título III: Capítulo I: Art. 29-30). Link: <https://boe.es/buscar/act.php?id=BOE-A-1982-11584> (<https://boe.es/buscar/act.php?id=BOE-A-1982-11584>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The head of SAI cannot be removed, except incapacity, incompatibility, resignations accepted by the legislature or dereliction of the duties of his office: Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas.

**Comments:** Researcher: We choose a because we understand that the voluntary resignation should be accepted by the legislature while, for example, the dereliction of the duties involves judicial removal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121: Who determines the budget of the Supreme Audit Institution (SAI)?**

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Court of Auditors is legally conferred budgetary autonomy, and Article 6 of the Organic Act (Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas) provides that the Court shall draw up its own budget, which will be integrated into the State Budget, in a separate section, and shall be approved by the Spanish Parliament. Link: <https://www.boe.es/buscar/act.php?id=BOE-A-1982-11584> (https://www.boe.es/buscar/act.php?id=BOE-A-1982-11584) Link: [http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N\\_16\\_A\\_R\\_31\\_103\\_1\\_2.htm](http://www.sepg.pap.minhafp.gob.es/Presup/PGE2016Proyecto/MaestroDocumentos/PGE-ROM/N_16_A_R_31_103_1_2.htm)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I would answer "a" because the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the Court of Auditors (Tribunal de Cuentas) have increased 3% between 2015 and 2016 whereas the expenditures of the Ministries have decreased in 8 % of average.

**Researcher response:** No estamos de acuerdo con la sugerencia del revisor de gobierno y estimamos mantener la respuesta como C. El incremento no necesariamente indica que los fondos son suficientes. Así, la siguiente noticia habla sobre el informe del Tribunal de Cuentas de Europa en el que este último critica los sueldos tan altos de los funcionarios y especialmente altos cargos del Tribunal:

<https://politica.elpais.com/politica/2015/06/19/actualidad/1...>

([https://politica.elpais.com/politica/2015/06/19/actualidad/1434743101\\_012077.html](https://politica.elpais.com/politica/2015/06/19/actualidad/1434743101_012077.html)Otra) noticia indica que el Tribunal reduce el gasto en personal, mientras que se queja de la falta de personal: <http://blog.quehacenlosdiputados.net/al-tribunal-de-cuentas-...>

(<http://blog.quehacenlosdiputados.net/al-tribunal-de-cuentas-le-sobran-cada-ano-entre-3-y-6-millones-de-su-presupuesto-para-personal/>)

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The SAI has full discretion to decide which audits it wishes to undertake and some audits must be undertaken by law. Ley Orgánica 2/1982, de 12 de mayo, del Tribunal de Cuentas (CAPÍTULO I. El Tribunal de Cuentas. Competencias y funciones) Link: <https://www.boe.es/buscar/act.php?id=BOE-A-1982-11584> (https://www.boe.es/buscar/act.php?id=BOE-A-1982-11584)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** In mid-October 2014, Portugal's Court of Auditors, the European Court of Auditors and Spain's Court of Auditors signed a "Memorandum of Understanding" laying the foundations for the peer review of Spain's Supreme Audit Institution. The main goal of this peer review is to assess the quality and effectiveness of the work undertaken by Spain's Court of Auditors, and to offer suggestions where there are areas for improvement. The review was to evaluate the compliance of the Court of Auditors' activities with its legal framework and with international audit and ethical standards, in particular the ISSAI, identifying good practices and making recommendations to improve relevant aspects in the following key areas under review: independence, audit function, jurisdictional function, transparency and governance. Link:

<http://www.tcu.es/export/sites/default/.content/pdf/transpar...>

([http://www.tcu.es/export/sites/default/.content/pdf/transparencia/Report\\_PR\\_2015\\_06\\_23-fim-en.pdf](http://www.tcu.es/export/sites/default/.content/pdf/transparencia/Report_PR_2015_06_23-fim-en.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** In the past 12 months, the president of the Court of Auditors (SAI) took part and testified in hearings of a committee of the legislature only once (on 28 April 2016). In 2015 the president of the Court of Auditors (SAI) took part and testified in hearings of a committee of the legislature twice (on 28 April 2015 and on 24 March 2015). Link: <http://www.congreso.es/portal/page/portal/Congreso/Congreso/...> ([http://www.congreso.es/portal/page/portal/Congreso/Congreso/Publicaciones/DiaSes/ComMix?\\_piref73\\_1340196\\_73\\_1340191\\_1340191.next\\_page=/wc/cambioLegislatura](http://www.congreso.es/portal/page/portal/Congreso/Congreso/Publicaciones/DiaSes/ComMix?_piref73_1340196_73_1340191_1340191.next_page=/wc/cambioLegislatura))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** As it can be seen in the following link, the president of the Court of Auditors (SAI) took part and testified in hearings of a committee of the legislature only on 15 March 2017, 28 February 2017, 9 February 2017, 28 December 2016, 29 April 2016 <http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/acto...> (<http://www.tcu.es/tribunal-de-cuentas/es/sala-de-prensa/actos-oficiales/Comparecencias/>)

**Researcher response:** Sugerimos mantener nuestra nuestra respuesta como C. En todo el año 2016 compareció 2 veces. Otras comparecencias a las que se refiere el Gobierno corresponden a 2017, que no se consideran para esta Encuesta.

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The executive does not use public participation mechanisms during the budget formulation stage

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The executive does not use public participation mechanisms during the budget formulation stage

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** The executive does not use public participation mechanisms during the budget formulation stage

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).



**Answer:** b.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The executive does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The line ministries do not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**137:** During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**138:** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature does not engage with the public during the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The sittings of the General Courts (Cortes Generales) are public (Spanish Constitution, art. 80), but no testimony is allowed from the public and the legislature does not use public participation mechanisms during its deliberations on the Audit Report. Link: <http://www.congreso.es/consti/constitucion/indice/sinopsis/s...> (<http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=80&tipo=2>) Sitting of the General Courts. Statement on the State General Accounts. Link: [http://www.congreso.es/public\\_oficiales/L10/CORT/BOCG/A/BOCG...](http://www.congreso.es/public_oficiales/L10/CORT/BOCG/A/BOCG...) ([http://www.congreso.es/public\\_oficiales/L10/CORT/BOCG/A/BOCG-10-CG-A-283.PDF](http://www.congreso.es/public_oficiales/L10/CORT/BOCG/A/BOCG-10-CG-A-283.PDF))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I would agree with the researcher if for public hearing it is understood just listen to the debates at the Parliament, but if for public hearings it is understood to allow public to participate, then I would say that the legislature does not hold public hearing for ordinary people who want to participate. Nevertheless, the legislature invites specific individuals (mainly senior management positions of the government and other relevant experts) to give information on the different aspects of budgets and about the consequences of the different policy decisions. Therefore the correct answer should be "c"

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Coincidimos con el revisor, letra C.

**IBP comment:** Se confirma la respuesta C dada la evidencia.

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The SAI does not maintain formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** he SAI does not maintain formal mechanisms through which the public can suggest issues/topics to include in its audit program

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The SAI does not maintain formal mechanisms through which the public can contribute to audit investigations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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