Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

How has the OBI score for Spain changed over time?

![Graph showing the change in OBI score for Spain from 2010 to 2017]

How comprehensive and useful is the information provided in the key budget documents that Spain publishes?

![Table comparing the comprehensiveness and usefulness of budget documents for Spain and other countries]

Spain’s score of 54 out of 100 is substantially higher than the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Moreover, Spain has failed to make progress in the following ways:

- Not making the Audit Report available to the public in a timely manner.
- Not producing and publishing a Citizens Budget or a Mid-Year Review.

Spain’s score of 2 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is lower than the global average score of 12.

To what extent do different institutions in Spain provide opportunities for public participation?

How does public participation in Spain compare to others?

Spain’s score of 54 on the 2017 Open Budget Index is largely the same as its score in 2015.

Since 2015, Spain has decreased the availability of budget information by:

- Failing to produce and publish the Year-End Report.
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Spain provide budget oversight?

The legislature provides **limited** oversight during the budget cycle. This score reflects that the legislature provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

To what extent does the supreme audit institution in Spain provide budget oversight?

The supreme audit institution provides **adequate** budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- Moreover, the head of the institution is appointed by the legislature or judiciary and cannot be removed without legislative or judicial approval, which bolsters its independence.
- Finally, the supreme audit institution is provided with insufficient resources to fulfill its mandate, but its audit processes are reviewed by an independent agency.

Overview by an Independent Fiscal Institution

Spain’s independent fiscal institution (IFI) is called the Autoridad Independiente de Responsabilidad Fiscal (AIReF). Its independence is set in law, and it reports to the executive. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of major new policy proposals. While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils. For more information, see Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” OECD Journal on Budgeting, March 2016 (special issue), pp. 9-24.

**RECOMMENDATIONS**

- Produce and publish a Mid-Year Review, a Year-End Report and a Citizens Budget online in a timely manner.
- Increase the information provided in the Executive’s Budget Proposal by increasing data on the macroeconomic forecast and data on the financial position of the government.

**How can Spain improve transparency?**

- Continue to publish an Audit Report. During the research period for the OBS 2017, an Audit Report was not made publicly available. This practice has since been adopted, and, accordingly, the Audit Report for fiscal year 2015 has been published in a timely manner.

For more detailed information on the survey findings for Spain, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.
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Further Information
Visit openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire