



Calendar for requesting and receiving information to issue reports and follow up on recommendations in 2015

Under article 5 of its Organic Statute, AIReF is under the obligation to prepare and publish an annual schedule that includes in addition to an Action Plan “a calendar indicating the deadlines for submission by public administrations of all the information available and necessary for the Authority to issue its reports.”

The calendar will cover the mandatory reports to be issued throughout the year without prejudice to any other reports, opinions and studies that can be issued if necessary even though they were not scheduled initially. The calendar will therefore be updated on a quarterly basis.

The 2015 calendar contains the reports scheduled to be issued in each quarter of the year. For each report, the start date of the period for requesting the information needed for it to be issued is given together with the deadline for submission of the information by the competent administration. Nonetheless, additional or supplementary information may be requested whenever justified subsequent to that date. Likewise, the date on which the report is due to be issued is given in the calendar and the period for requesting information in order to follow up on the recommendations made. Lastly, at the end of each quarter the follow-up on the recommendations made until the start of that quarter will be published.

The mission of AIReF, the Independent Authority for Fiscal Responsibility, is to ensure strict compliance with the principles of budgetary stability and financial sustainability contained in article 135 of the Spanish Constitution.

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a) **DATE FOR REQUESTING AND SUBMITTING THE NECESSARY INFORMATION TO ISSUE REPORTS**

AIReF shall make a prior written request to the administration responsible for the information it deems necessary to issue the report.

Depending on the nature of the information required, the period given for submission of the information would be compatible both with the process to supply the information requested as well as the deadline for issuing the report. It would also take into account that AIReF will need to analyse the information beforehand. This submission period may not be less than 5 days or more than 15 days unless there is justified cause, as stipulated in article 6.5 of the Statute.

If any administration considers the period set to be insufficient and it notifies AIReF sufficiently in advance with justification for it, the Management Committee will assess the reasons given for the delay in supplying the information and whether or not it is acceptable. AIReF may decide to ask for alternative information instead of the information initially requested.

Whatever the case, the decisive factor for AIReF when making its assessment will be the requirement to issue its reports by the deadlines set out in the regulations governing them.

Once AIReF has received the information, the competent division in each case will prepare the proposed report, which will then be submitted to the Management Committee for deliberation and its subsequent approval if appropriate by the President.

In the event that the information submitted is not complete and the competent administration has communicated that fact, or the submission deadline has passed without any notification or justification of possible delays, AIReF will assess whether this circumstance limits either totally or partially the scope of the report:

- **Total limitation: when the lack of information is so relevant as to make it impossible for AIReF to issue a view on the object of the report by the statutory date.** When this impossibility is deemed to exist the proposed report will have to contain a limitation on its overall scope. If this proposal is approved, a report with a total scope limitation will be published on the AIReF website before the statutory deadline set

with reference to a subsequent report that will be prepared as soon as the information becomes available.

The date of issue of the new report will be conditional on the availability of the information.

- **Partial limitation: when the lack of information conditions the view expressed on the object of the report but allows it to be issued on the statutory date.** In the assessment of this assumption, the proposal for the report will take into account the nature and magnitude of the lack of information and how this lack affects the view given on the object of the report. In this case, other methods or alternative estimates may be used to allow for a view to be expressed on the object of the report although it will still be conditioned.

Additionally, depending on the relevance and nature of the information that has not been supplied, AIReF will determine whether or not a supplementary report needs to be issued at a later date.

In both cases, the report proposal must include for the purposes of its assessment whether there has been any failure to comply with the duty of collaboration and, consequently, if the warning procedure in article 4.3 of the Organic Law 6/2013 is to be activated.

If no limitation on the scope is deemed to exist despite AIReF not having received the complete information requested by the deadline set or, as the case may be, in the right format for the information to be processed, the report proposal will expressly make mention of that circumstance so that it can be assessed whether there has been any failure to fulfil the duty of collaboration.

During the procedure for preparation of the report, the Management Committee must be informed of anything of any relevance that happens and especially of anything that may make it difficult or be an obstacle for the report to be published before the deadline and with the scope stipulated by law.

b) DEADLINE TO ISSUE THE REPORT

In accordance with article 9 of the Organic Statute, reports will be issued before the deadline set by law and, in the absence of a deadline, within 10 days from the submission of the information necessary for the report to be issued. Nevertheless, this 10-day period may be shortened for reasons of urgency that must be made explicit in the submission of the documentation. Moreover, the reports issued ex officio for which no statutory deadline is set by law may be issued by AIReF whenever the circumstances required for their issuance occur in its view.

Provided that the information necessary to issue the report has been submitted by the stipulated deadlines and the calendar for publication of the reports allows for it, AIReF will send the responsible administrations a draft of the report with the aim of avoiding any possible errors, ambiguities or glaring inaccuracies. In this regard, during the process of preparing the reports, AIReF will facilitate communication with the administrations in question in order to obtain the most accurate information possible for publication of its reports.

c) DEADLINE FOR REQUESTING INFORMATION IN ORDER TO FOLLOW UP ON RECOMMENDATIONS

The reports will include conclusions that may be accompanied by recommendations in the terms set out in Organic Law 6/2013 and in the AIReF Organic Statute.

These recommendations, to which the provisions of article 5 of Organic Law 6/2013 will apply, may be:

- **Recommendations concerning the object of the report and the implementation of budget stability legislation:**
 - **Recommendations on the object of the report**
 - **Recommendations concerning the implementation of budget stability and financial sustainability legislation and transparency legislation.** This group will include recommendations on the availability of information with regard to the scope of action of AIReF in accordance with its legally

attributed functions. The aim of these recommendations will be the correct implementation of the Organic Law on budget stability and financial sustainability (*Ley Orgánica de Estabilidad Presupuestaria y Sostenibilidad Financiera, LOEPySF*), Ministerial Order HAP/2105/2012, of 1st October, developing the obligations to supply information set out in the LOEPySF, in the General State Budget Law, and in any other regulation that may refer to or affect these matters.

- **Recommendations whose aim is to remedy limitations on scope.**

After publication of the report, AIReF will get in contact with the competent administrations through the Private Office of the President of AIReF to ask them to notify the Authority within one month of the publication of the report of their intention to follow or not the recommendations contained in it.

In the request, the administration will be told that if it does follow the recommendations it should attach information on the measures or actions it plans to take in order to comply with them as well as a guideline calendar for their implementation. If it does not follow the recommendations it should give the reasons justifying that decision even though they may be incorporated into the corresponding documentation.

AIReF will make public the follow-up of its recommendations on a quarterly basis in the section provided for that in the calendar. At the end of each quarter, the recommendations made up until the start of that quarter will be listed with an indication of the competent Administration for the start of implementation and the degree of progress made in the implementation process at that time.



THE PRESIDENT OF THE
INDEPENDENT AUTHORITY FOR
FISCAL RESPONSIBILITY
José Luis Escrivá Belmonte

CALENDAR FOR REQUESTING AND RECEIVING INFORMATION TO ISSUE REPORTS AND FOLLOW UP ON RECOMMENDATIONS IN 2015 (1Q and 2Q)							
FIRST QUARTER 2015							
REPORTS	Legislation regulating the report (article)			Start date for requesting information	Deadline for submission of complete information	Date of issue of the report	Period for requesting information for the follow-up on recommendations
	L.O. 6/2013	RD. 215/2014	L.O. 2/2012				
Report on the methodology to calculate revenue and expenditure trends and the	15	13				Before approval of the Ministerial Order	1 month after publication of the report
Report on the initial budgets of the government sector		18	17.2	From 1st February	Before 15th March	Before 1st April	Before 1st May
BEFORE THE END OF THE QUARTER A REPORT WILL BE MADE ON THE FOLLOW-UP OF THE RECOMMENDATIONS MADE UP UNTIL THE START OF THE QUARTER							
Recommendations			Competent administration		Degree of compliance		
1							
2							
SECOND QUARTER 2015							
REPORTS	Legislation regulating the report (article)			Start date for requesting information	Deadline for submission of complete information	Date of issue of the report	Period for requesting information for the follow-up on recommendations
	L.O. 6/2013	RD. 215/2014	L.O. 2/2012				
Report on the macroeconomic forecasts in the draft Stability Programme	14	12		From 20th March (*)	Before 5th April	Before 15th April	Before 15th May
Report on the draft Stability Programme	16.1	15.1		From 20th March	Before 5th April	Before 15th April	Before 15th May
Report on the economic and financial plans (EFPs)	19	21	23	1 month after non-compliance is detected	15 days after the information request and in any event 15 days before its submission to the competent entity for its approval	15 days after receiving the complete information and in any event 15 days before its approval by the competent entity	If appropriate, 1 month after publication of the report
BEFORE THE END OF THE QUARTER A REPORT WILL BE MADE ON THE FOLLOW-UP OF THE RECOMMENDATIONS MADE UP UNTIL THE START OF THE QUARTER							
Recommendations			Competent administration		Degree of compliance		
1							
2							

(*) The recipient public administrations must make a prior request to AIReF for the *report to be issued*

N.B.: The month of August will not be counted for the purposes of the deadlines contained in this calendar

CALENDAR FOR REQUESTING AND RECEIVING INFORMATION TO ISSUE REPORTS AND FOLLOW UP ON RECOMMENDATIONS IN 2015 (3Q and 4Q)							
THIRD QUARTER 2015							
REPORTS	Legislation regulating the report (article)			Start date for requesting information	Deadline for submission of complete information	Date of issue of the report	Period for requesting information for the follow-up on recommendations
	L.O. 6/2013	RD. 215/2014	L.O. 2/2012				
Report on the analysis of budgetary implementation, public debt and the expenditure rule	17	19		From 1st June	Before 30th June	Before 15th July	Before 15th September
Report on the setting of individual targets for the autonomous regions	18	16	16	On the day after the approval by agreement of the Council of Ministers of the overall target for the autonomous regions	10 days before the MINHAP makes the proposal for individual targets	10 days after receiving the information and in any event before MINHAP makes the proposal for individual targets	If appropriate, 1 month after publication of the report
BEFORE THE END OF THE QUARTER A REPORT WILL BE MADE ON THE FOLLOW-UP OF THE RECOMMENDATIONS MADE UP UNTIL THE START OF THE QUARTER							
Recommendations			Competent administration		Degree of compliance		
1							
2							
FOURTH QUARTER 2015							
REPORTS	Legislation regulating the report (article)			Start date for requesting information	Deadline for submission of complete information	Date of issue of the report	Period for requesting information for the follow-up on recommendations
	L.O. 6/2013	RD. 215/2014	L.O. 2/2012				
Report on the macroeconomic forecasts in the draft budgets of the public administrations	14	12		From 7th September (*)	10 days after receiving the information and in any event before publication of the draft general State budget	Before 1st October	Before 1st November
Report on the draft budgets and main budgetary lines of the public administrations	20	17	17.1	From 18th September	Before 1st October	Before 15th October	Before 15th November
Opinion on the Pension Revaluation Rate (PRR)		22.5		From 1st October	Before 1st November	Before 15th November	Before 15th December
Report on the economic and financial plans (EFPs)	19	21	23	1 month after non-compliance is detected	15 days after the information request and in any event 15 days before its submission to the competent entity for its approval	15 days after receiving the complete information and in any event before its approval by the competent entity	If appropriate, 1 month after publication of the report
BEFORE THE END OF THE QUARTER A REPORT WILL BE MADE ON THE FOLLOW-UP OF THE RECOMMENDATIONS MADE UP UNTIL THE START OF THE QUARTER							
Recommendations			Competent administration		Degree of compliance		
1							
2							
REPORTS WITHOUT A PRE-DEFINED CALENDAR							
Report on the implementation of the correction mechanisms envisaged in the LOEPySF	21	20					
The existence of the exceptional circumstances referred to in art. 11.3 of the LOEPySF	22	14					
The change in the stability target, debt limit and expenditure rule affecting the Stability Programme	16.2	15.2					

(*) The recipient public administrations must make a prior request to AIReF for the *report to be issued*

N.B.: The month of August will not be counted for the purposes of the deadlines contained in this calendar