



## CONSOLIDATED LEGISLATION

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### Royal Decree 215/2014, of March 28<sup>th</sup>, approving the Organic Statute of the Independent Authority for Fiscal Responsibility. (Unofficial translation)

Ministry of Finance and Public Administration  
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## CONSOLIDATED TEXT

Last modified: September 15<sup>th</sup>, 2021

Safeguarding budgetary stability has become a core objective of the Government's economic policy. This is because it serves as the fundamental basis for achieving sustainable and sustained growth and fostering job creation, while at the same time generating confidence in the Spanish economy and facilitating adequate financing of the public sector and public services.

The Government has therefore undertaken a substantial reform of the Spanish budgetary framework, which has taken place in parallel with the reform of the economic governance system of the European Union. This reform process thus reflects Spain's commitment not only to fiscal consolidation and budgetary stability, but also to the new coordination and definition requirements of the European Union's common stability framework.

The definition of the new framework began with the reform of Article 135 of the Spanish Constitution in September 2011. The structural balance is thus enshrined in the Constitution as the guiding principle of budgetary policy and the reference value established in the Treaty on the Functioning of the European Union is set as a limit to the debt of the General Government.

In implementation of this rule, Organic Law 2/2012, of April 27<sup>th</sup>, on Budgetary Stability and Financial Sustainability, was passed. This law has two key objectives: to guarantee the sustainability of the General Government and to strengthen confidence in the stability of the Spanish economy. To meet these objectives, budgetary sustainability is introduced as a permanent, and not just temporary, guiding principle for the actions of the entire General Government, in the belief that it is a key element for fostering economic growth and job creation.

Despite the significant progress that this Organic Law introduced into Spanish budgetary legislation, the Government deemed it necessary to continue moving forward in the reform process. The aim was to further advance compliance with the objectives of fiscal consolidation and enhanced confidence in the stability of the Spanish economy and, above all, to continue strengthening Spain's commitment to the European Union in the field of budgetary stability.

This led to the proposal for the creation of an independent authority for fiscal responsibility, in line with other European countries, in order to assist the Government in achieving its objectives as the body ultimately responsible for compliance with budgetary stability. The creation of this Authority also makes it possible to comply with the specific recommendations to Spain from the Economic and Financial Affairs Council and with the provisions of the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union, made in Brussels on March 2<sup>nd</sup>, 2012, Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States and Regulation (EU) 473/2013 of the European Parliament and of the Council of 21 May 2013 on common provisions for monitoring and assessing draft budgetary plans and ensuring the correction of excessive deficit of the Member States in the euro area.

All these aspects led to the approval of Organic Law 6/2013, of November 14<sup>th</sup>, on the establishment of the Independent Authority for Fiscal Responsibility, which partially transposes Directive 2011/85/EU. Accordingly, this Organic Law 6/2013, of November 14<sup>th</sup>, on the establishment of the Independent Authority for Fiscal Responsibility, creates an entity with autonomy and functional independence whose ultimate objective is to contribute to effective compliance by the General Government with the principle of budgetary stability provided for in Article 135 of the Spanish Constitution through the ongoing evaluation of the budget cycle, public debt and the analysis of economic forecasts.

Article 8.2 of this Organic Law establishes that the Council of Ministers shall approve by Royal Decree, after consulting the President of the Independent Authority for

Fiscal Responsibility, the Organic Statute of the Independent Authority for Fiscal Responsibility, which shall establish its organisation and internal rules of operation. Furthermore, the Fourth Final Provision of the Law determines that the Council of Ministers shall approve a Royal Decree approving the Organic Statute of the Independent Authority for Fiscal Responsibility.

These requirements are met through this Royal Decree approving the Organic Statute of the Independent Authority for Fiscal Responsibility, which is based on the objectives and principles of Organic Law 6/2013, of November 14<sup>th</sup>.

The Organic Statute is structured in six chapters, the first of which, “General provisions”, sets out the nature and legal status of the Independent Authority for Fiscal Responsibility. It is a Public Law institution with its own legal personality and full public and private capacity, with autonomy and functional independence from the General Government.

As regards its legal regime, it shall be governed, among others, by Organic Law 6/2013, of November 14<sup>th</sup>, Organic Law 2/2012, of April 27<sup>th</sup> and its implementing regulations and Organic Statute.

The Authority shall be subject to parliamentary control as provided for in Organic Law 6/2013, of November 14<sup>th</sup>. This jurisdictional control shall not affect the studies, opinions or reports issued by the Authority, but the resolutions adopted in labour, asset and recruitment matters may be challenged.

Its functional autonomy is recognised in the performance of his duties, and it must always act with full independence from the Government, public authorities and any other public or private organisation. In addition, neither its staff nor its members may receive or accept instructions from any public or private entity.

The purpose of the Authority is to contribute to compliance by the General Government with the principle of budgetary stability through the evaluation of the budget cycle, public debt and the analysis of economic forecasts.

The Authority shall perform its duties throughout Spanish territory solely and exclusively and with respect to all public sector entities under the terms provided for in Article 2 of Organic Law 2/2012, of April 27<sup>th</sup>. In exercising these powers, the Authority shall draw up and issue reports, opinions and studies. As a general rule, an Action Plan is to be drawn up in the first quarter of the year, setting out all the actions that the Authority intends to perform.

The Authority shall have access to all the economic-financial information of the General Government over which it performs its duties, through the Information Centre. However, such information may be requested directly from the corresponding public authority.

Finally, the Authority's international relations are regulated and are always conducted in coordination with the Ministry of Finance and Public Administration.

Chapter II regulates the preparation and issuance of reports and opinions, as well as the performance of studies by the Authority.

It regulates the issuance of reports on macroeconomic forecasts; on the methodology for calculating trend forecasts of revenue and expenditure and the reference growth rate; on the draft Stability Programme; the analysis of budget execution, public debt and the expenditure rule; on the setting of individual targets for the Autonomous Regions; on the economic-financial plans and rebalancing plans of the Central Government and the Autonomous Regions; and on the draft budgets and main budgetary lines of the General Government. It also includes the possibility for the Independent Authority to report on the advisability of activating the preventive, corrective and coercive measures provided for in Chapter IV of Organic Law 2/2012, of April 27<sup>th</sup>, and on the existence of the exceptional circumstances referred to in Article 11.3 of the aforementioned Organic Law.

The opinions shall be drawn up on its own initiative and shall be decided by the President. The Authority shall also carry out the studies requested by the Government, the Council of Fiscal and Financial Policy, the National Commission for Local Administration and the Financial Commission of the Social Security. It may carry out studies requested by the Autonomous Regions and Local Governments, provided that they refer to matters within their remit and do not affect any other public authority.

Chapter III “Structure of the Independent Authority for Fiscal Responsibility” sets out its

internal organisation. For these purposes, the figure of the President is regulated. This is a full-time position, shall be considered a senior official position and shall be elected for a non-renewable term of six years. It defines the appointment procedure from among persons of recognised standing and with a minimum of ten years' experience in the relevant areas. The appointment must be approved by Parliament. It also defines the grounds for removal of the President. Finally, it lays down the functions to be exercised, with independence and objectivity.

Three Divisions shall report to the President, each of which shall be headed up by a Division Director. The Division Directors are considered professional managers and shall be selected in accordance with the principles of merit and capacity established in Law 7/2007, of April 12<sup>th</sup>, on the Basic Statute of Public Employees.

Chapter IV "Staff at the service of the Independent Authority for Fiscal Responsibility" establishes that said staff shall generally be made up of career civil servants or, where appropriate, contractual staff from national and international bodies or organisations with control or economic, fiscal, budgetary or financial analysis functions.

The selection, filling of positions, remuneration and disciplinary regulations shall be in line with the provisions of this Organic Statute, the Basic Statute of Public Employees and current State legislation on the civil service.

At any event, the Authority shall have a list of positions that shall include the positions that must be held exclusively by civil servants and those which may be occupied by contractual staff.

Chapter V regulates the procurement, assets and financing system. The procurement activity of the Authority shall be governed by the provisions of the consolidated text of the Public Sector Procurement Act and its implementing regulations, with the contracting authority being its President.

For the performance of its duties, the Authority shall have its own assets, independent of those of the Central State Administration. Such assets shall be managed in accordance with the provisions of the Organic Statute and Law 33/2003, of November 3<sup>rd</sup>, on the Assets of the General Government.

Finally, Chapter VI regulates the budgetary, accounting and control regulations of the Independent Authority for Fiscal Responsibility. Each year, the Authority shall draw up and adopt a preliminary draft budget which it shall submit to the Ministry of Finance and Public Administration for further processing. The budget shall be of a restrictive nature in terms of its overall and estimated amount for distribution of appropriations by economic category, with the exception of appropriations for staff expenses, which shall be of a restrictive nature.

The Authority shall apply public accounting principles and implement an analytical accounting system. The Authority shall be subject to the control of the General State Comptroller with regard to its economic and financial management.

This Statute has been submitted for prior consultation to the President of the Independent Authority for Fiscal Responsibility, in accordance with the provisions of Article 8.2 of Organic Law 6/2013, of November 14<sup>th</sup>.

By virtue of this, at the initiative of the Minister of Finance and Public Administration, with the agreement of the Council of State and following deliberation of the Council of Ministers at its meeting held on March 28<sup>th</sup>, 2014,

I HEREBY DECREE:

**Single Article.**     *Approval of the Organic Statute of the Independent Authority for Fiscal Responsibility.*

In accordance with the provisions of Article 8.2 and the Fourth Final Provision of Organic Law 6/2013, of November 14<sup>th</sup>, on the establishment of the Independent Authority for

Fiscal Responsibility, the Organic Statute of the Independent Authority for Fiscal Responsibility is approved, the text of which is inserted below.

**Single Additional Provision. *Remuneration.***

The remuneration of the President and the managerial staff of the Independent Authority for Fiscal Responsibility shall be subject to the remuneration limits of Royal Decree 451/2012, of March 5<sup>th</sup>, regulating the remuneration of senior management of public corporations and other public sector bodies.

**Single Final Provision. *Entry into force.***

This Royal Decree shall enter into force on the day following its publication in the “*Boletín Oficial del Estado*” (Official State Gazette)

In Madrid, on March 28<sup>th</sup>, 2014.

JUAN CARLOS R.

The Minister of Finance and Public Administration,  
CRISTÓBAL MONTORO ROMERO

**ORGANIC STATUTE OF THE INDEPENDENT AUTHORITY FOR FISCAL RESPONSIBILITY**

CHAPTER I

**General provisions**

**Article 1. *Nature and legal regime.***

1. The Independent Authority for Fiscal Responsibility, created by Article 1 of Organic Law 6/2013, of November 14<sup>th</sup>, on the establishment of the Independent Authority for Fiscal Responsibility, is an Independent Administrative Authority, with its own legal personality and full public and private capacity. It carries out its functions autonomously and independently from the General Government and acts objectively, transparently and impartially.

Its official name, in accordance with the provisions of Article 109.3 of Law 40/2015, of October 1<sup>st</sup>, on the Legal Regime of the Public Sector, shall be the “Independent Authority for Fiscal Responsibility, AAI”.

2. The Independent Authority for Fiscal Responsibility is attached, for organisational and budgetary purposes, to the Ministry of Finance and Civil Service through the person of its Minister, with this in no case affecting its autonomy and independence.

3. The Independent Authority for Fiscal Responsibility shall be governed by the provisions of Organic Law 6/2013 of November 14<sup>th</sup>, by Organic Law 2/2012, of April 27<sup>th</sup>, on Budgetary Stability and Financial Sustainability, as well as by their implementing provisions, by this Statute and the internal regulations that, where appropriate, are approved to regulate, among other matters, the internal distribution of duties between divisions, the system for substitutions and the operations of the steering committee, which must be given the appropriate publicity.

In addition, it shall be governed, to the extent compatible with its nature and autonomy, by the provisions of Law 40/2015, of October 1<sup>st</sup>, on the Legal Regime of the Public Sector, in particular by the provisions for autonomous bodies; by Law 39/2015, of October 1<sup>st</sup>, on the Common Administrative Procedure of the General Government; by Law 47/2003, of November 26<sup>th</sup>, on the General Budget; by Law 9/2017, of November 8<sup>th</sup>, on Public Sector Procurement, transposing to Spanish law Directives 2014/23/EU and 2014/24/EU of the European Parliament and of the Council of 26 February 2014; by Law 33/2003, of November 3<sup>rd</sup>, on



Assets of the General Government, as well as other applicable regulations.

4. Parliamentary control of the Independent Authority for Fiscal Responsibility shall be carried out in the terms provided for in Article 24.8 of Organic Law 6/2013, of November 14<sup>th</sup>, and in Article 25 of this Statute.

5. The studies, opinions and reports issued by the Independent Authority for Fiscal Responsibility shall not be subject to jurisdictional control, without prejudice to the corresponding appeal against the resolutions, acts, deeds or administrative actions that decide on the procedures under which they were issued.

**Article 2. *Autonomy and independence.***

1. In the performance of its duties and for the fulfilment of the purposes assigned to it, the Independent Authority for Fiscal Responsibility has organic and functional autonomy and must act at all times with full independence from the Government, public authorities and any other public or private organisation.

2. Neither the President, nor the staff nor the members of the Independent Authority for Fiscal Responsibility may request or accept instructions from the General Government Sector or from any public or private entity.

**Article 3. *Purposes.***

1. The purpose of the Independent Authority for Fiscal Responsibility is to ensure effective compliance by the General Government with the principle of budgetary stability enshrined in Article 135 of the Spanish Constitution, in the terms in which it has been set out in Organic Law 2/2012, of April 27<sup>th</sup>.

2. For this purpose, it shall carry out an ongoing evaluation of the budget cycle, public debt and an analysis of economic forecasts.

**Article 4. *Performance of the duties assigned to the Independent Authority for Fiscal Responsibility.***

1. The Independent Authority for Fiscal Responsibility shall perform its duties throughout Spanish territory solely and exclusively and with respect to all public sector entities under the terms laid down in Article 2 of Organic Law 2/2012, of April 27<sup>th</sup>.

2. In the performance of its duties, the Authority shall prepare and issue reports, opinions and studies, in the terms established in Organic Law 6/2013, of November 14<sup>th</sup>, in Organic Law 2/2012, of April 27<sup>th</sup>, and in this Organic Statute.

3. On an exceptional basis, for the performance of activities involving the issuance of a report, opinion or study, the Authority may conclude service agreements for the performance of activities of a material, technical or service nature. In the event that this may imply access to non-public information, the provisions of Article 6.10 shall apply.

4. In application of the principle of transparency, the Authority's reports and opinions shall be published immediately on its website and, in any event, the time limit may not exceed two days from the date of signing.

**Article 5. *Scheduling.***

1. In the first quarter of the year, the Independent Authority for Fiscal Responsibility shall prepare and make public an Action Plan setting out, in addition to the mandatory reports, the studies that have been requested.

2. This Action Plan must be approved by the President, after being submitted for the consideration of the Steering Committee, and shall be published on its website.

3. The Authority shall also publish on its website a timetable with the deadline for the General Government to submit the full available information necessary for issuing its reports.

4. For the preparation of this scheduling, the Independent Authority for Fiscal Responsibility may consult in the last quarter of the previous year with the



Government, the Council of Fiscal and Financial Policy, the National Commission for Local Administration and the Financial Commission of the Social Security.

5. Without prejudice to the above, the scheduling carried out shall not hinder the issuance of the reports, opinions and studies that are necessary, even if they were not initially planned.

**Article 6. Powers and duties of collaboration in the submission of information.**

1. For the proper performance of its duties, the Independent Authority for Fiscal Responsibility shall have access, upon request, to the economic-financial information corresponding to any of the entities referred to in Article 2 of Organic Law 2/2012, of April 27<sup>th</sup>, which must be prepared in compliance with said Law or other legal or regulatory provisions.

2. Documentation and information shall be submitted to the Independent Authority for Fiscal Responsibility in Spanish and by electronic means, unless for exceptional and justified reasons the Authority authorises its submission by other means or in another language.

3. To this end, the Economic-Financial Information Centre of the General Government shall provide the Authority with access to all information that it possesses, for which simplified channels and procedures may be set up to allow such information to be provided in a flexible, agile and comprehensive manner. For this purpose, the appropriate collaboration mechanisms may be created to specify and clarify the content and deadlines for submission of the aforementioned information, as well as to address specific aspects to be assessed in the different reports.

4. The data, documents and submission procedures shall be determined through an Order of the Minister of Finance and Civil Service, following a report from the Independent Authority for Fiscal Responsibility, which the Ministry of Finance and Civil Service shall have permanently at the disposal of the aforementioned Authority. The above is without prejudice to any additional information required by the Authority for the proper performance of its duties and not explicitly provided for in that Order.

5. The President of the Independent Authority for Fiscal Responsibility may send a request to any public authority referred to in Article 2.1 of Organic Law 2/2012, of April 27<sup>th</sup>, to whose area the required information refers, or to the Council of Fiscal and Financial Policy and the National Commission for Local Administration. For this purpose, it shall identify the necessary documentation and the time limit for submission, which, except for justified reasons, may not be less than five days or more than fifteen.

In the event that the information refers to any of the entities included in Article 2.2 of Organic Law 2/2012, of April 27<sup>th</sup>, the request shall be addressed to the public authority on which it depends.

6. Failure to provide documentation in a timely manner may be classified as a breach of the duty of collaboration, in the terms provided in Article 4 of Organic Law 6/2013, of November 14<sup>th</sup>, and in this Statute. In this case, the Independent Authority for Fiscal Responsibility shall include a public notice of said circumstance on its website.

It is the responsibility of the President of the Independent Authority for Fiscal Responsibility to assess whether it is a serious or repeated breach, in which case the President shall notify the Government of the Nation and Parliament.

7. The Independent Authority for Fiscal Responsibility may implement, in accordance with the entities mentioned in this article, simplified procedures for accessing or sending information, as well as the acceptance of liaison units with the corresponding public authorities. In addition, the Authority, following agreement with the Ministry of Finance and Civil Service, may define and require that the information requested be provided in a certain format to facilitate its processing and analysis.

In order to achieve enhanced coordination for the proper exercise of their respective powers, the Authority and the Ministry of Finance and Civil Service shall share the information provided upon request.

8. All entities included in the scope of action of the Independent Authority for Fiscal Responsibility must provide the support, assistance and collaboration that

may be required of them and shall provide the necessary documentation for proper performance of its duties.

9. The Independent Authority for Fiscal Responsibility, by means of a Resolution of its President, may approve, for each of the reports it must issue, an official list of information required. This list shall include the documents and information that must necessarily be sent or specifically made available for the issuance of the report, without prejudice to other supplementary information that may be required subsequently in the course of its work.

10. The Independent Authority for Fiscal Responsibility may only transfer to third parties the non-public information provided by the entities with respect to which it performs its duties with the consent of the entity that provided the information.

11. The Technical Committee on National Accounts shall provide the Independent Authority for Fiscal Responsibility with the reports issued for information purposes, where appropriate, in the performance of its duties.

#### **Article 7. *International relations.***

1. The President of the Independent Authority for Fiscal Responsibility shall be responsible for directing its actions in matters of international relations, in coordination with the Ministry of Finance and Civil Service, within the framework of the provisions of Article 6 of Organic Law 6/2013, of November 14<sup>th</sup>.

The Authority shall inform the Ministry on a quarterly basis of the communications or sharing of information it carries out with the institutions and bodies of the European Union, in particular with the European Commission.

2. The collaboration of the Independent Authority for Fiscal Responsibility with the independent fiscal authorities of other Member States shall refer to the functions performed by it, with no need to inform the Ministry.

3. In each year's Annual Report, the Independent Authority for Fiscal Responsibility shall report on its activities in the area of international relations.

### **CHAPTER II**

#### **Reports, opinions and studies by the Independent Authority for Fiscal Responsibility**

##### ***Section 1. Issuance of reports by the Independent Authority for Fiscal Responsibility***

**Article 8.** *Preparation and issuance of reports by the Independent Authority for Fiscal Responsibility.*

1. The Independent Authority for Fiscal Responsibility shall prepare, issue and publish the reports provided for by law. Within the framework provided for in Organic Law 6/2013 of November 14<sup>th</sup> and this Statute, the Authority is responsible for defining the methodology, objective criteria and specific aspects to be assessed in the respective reports, and the appropriate publicity must be given to these issues.

2. The following reports shall require prior submission of the necessary documentation:

- a) On the macroeconomic forecasts.
- b) On the methodology to calculate revenue and expenditure trends and the reference growth rate.
- c) On the draft Stability Programme.
- d) On the draft Budget and main budgetary lines of the General Government.
- e) On the economic-financial plans and rebalancing plans of the Central Government and the Autonomous Regions.
- f) On the existence of the exceptional circumstances referred to in Article 11.3 of Organic Law 2/2012, of April 27<sup>th</sup>, on Budgetary Stability and Financial Sustainability.

**Article 9. Time limits for the issuing of reports.**

1. The reports that require the submission of documentation must be issued within the period provided for by law and, failing that, within ten days of its submission. However, the ten-day time limit may be reduced for reasons of urgency, which must be explained when the documents are submitted.

The public authority must submit the documentation necessary for the preparation of the report within a reasonable period of time, taking into account the complexity and the processes of preparing said documentation, in order to comply with the provisions of the previous paragraph.

2. The Authority may issue the *ex officio* reports for which the Law does not provide a time limit at the time it deems appropriate given the circumstances.

3. When the report from the Independent Authority for Fiscal Responsibility is necessary to continue a procedure subject to legal and regulatory deadlines and said report has not been issued by said deadline, the public authority concerned may continue the procedure until deadline, publicly stating this situation. In such cases, the Authority's report may be incorporated into the documentation of the procedure if the Authority issues it subsequently. This shall have no effect on the validity of the procedures concluded by the public authority in question.

**Article 10. Content of the reports.**

1. The reports must, at least, make express reference to the regulation that provides for their issuance and, as the case may be, the recommendations deemed appropriate.

2. The adoption of any agreement, programme or project with regard to which a report has been issued by the Authority must expressly state this situation in the text itself, indicating whether or not it has been endorsed by the Authority, and expressly mentioning that such reports are mandatory and non-binding. If the public authority or the entity receiving the report deviates from the recommendations contained therein, it must provide reasons and include the report in the corresponding file.

**Article 11. Submission of the report proposal.**

1. If sufficient time is available to comply with the time limits established for issuing the report, the Authority may provide the recipient public authority with a report proposal so that the latter may verify the absence of errors, ambiguities or obvious inaccuracies resulting from the content of the report itself or by comparison with other sources. This does not apply to assessments, opinions or recommendations. For these purposes, it shall be understood that a public authority is the recipient of a report if:

- a) It asked for the report to be issued.
- b) It is required to follow the recommendations or explain the reasons for not doing so.
- c) It has been assigned the duty of economic-financial and budgetary supervision or monitoring of a public authority that meets one of the requirements contained in the previous sections.

2. The Independent Authority for Fiscal Responsibility must indicate the time limit for the specification, correction or clarification of errors, ambiguities or obvious inaccuracies in the report proposal, which in no case may result in an extension of the time limit for issuing the report. The Authority may take into account the issues highlighted by the recipient public authority.

**Article 12. Report on macroeconomic forecasts.**

1. The macroeconomic forecasts incorporated in the draft budgets of the General Government, as well as the draft Stability Programme, must have a report from the Independent Authority for Fiscal Responsibility indicating whether or not the Authority has approved them.

2. In the event that any public authority incorporates or applies in the corresponding budgets a set of forecasts that exactly match those incorporated by another public authority in whose territorial scope it is integrated, and which have been endorsed by the Authority, the issuance of a specific report shall not be necessary. This shall be expressly stated in the draft budget itself.

**Article 13.** *Report on the methodology to calculate revenue and expenditure forecast trends and the reference growth rate.*

1. Amendments to the Ministerial Order that regulates the methodology used to calculate revenue and expenditure forecast trends and the reference growth rate referred to in Articles 12.3 and 21.2.b) of Organic Law 2/2012, of April 27<sup>th</sup>, must be reported by the Independent Authority for Fiscal Responsibility prior to their approval.

2. The draft Ministerial Order shall be sent to the Independent Authority for Fiscal Responsibility, accompanied by all the reports and background information that have been assessed.

3. The preamble of the Order shall expressly state whether it is in accordance with the Authority's opinion or whether the Order is adopted contrary to the Authority's recommendations. In the latter case, it shall state the reasons why the Authority's recommendations have not been implemented.

**Article 14.** *Report on the existence of the exceptional circumstances referred to in Article 11.3 of Organic Law 2/2012, of April 27<sup>th</sup>, on Budgetary Stability and Financial Sustainability.*

The necessary documentation for the preparation of this report shall be submitted by the Government prior to the initiation of the passage through Parliament provided for in Article 11.3 of Organic Law 2/2012, of April 27<sup>th</sup>. The documentation submitted must be accompanied by the identification of the specific grounds of Article 11.3 claim for application of the provision, the criteria indicated in that provision and the justification of the supporting economical factual assumptions.

**Article 15.** *Report on the draft Stability Programme.*

1. By April 15<sup>th</sup>, the Independent Authority for Fiscal Responsibility shall issue the report on the draft Stability Programme. For this purpose, the text of the aforementioned draft Programme shall be provided to the Authority sufficiently in advance, together with the corresponding medium-term budgetary forecasts, as well as any other information or documentation that supports the forecasting data included therein.

2. As provided for in Article 16.2 of Organic Law 6/2013, of November 14<sup>th</sup>, if there are changes in the budgetary stability target, the debt limit and the expenditure rule that affect the Stability Programme, a new report must be drawn up by the Independent Authority for Fiscal Responsibility, in the terms indicated in this article.

**Article 16.** *Report on the setting of individual targets for the Autonomous Regions.*

1. Once the budgetary stability and public debt targets for the General Government as a whole have been approved, in accordance with the provisions of Article 15 of Organic Law 2/2012, of April 27<sup>th</sup>, the Ministry of Finance and Civil Service shall notify the Independent Authority for Fiscal Responsibility and send it the basic documentation and background information used, together with an initial analysis with the possible proposal for setting the individual targets for each of the Autonomous Regions.

2. The preparation of this report shall take into account, among other aspects, the particular situation of each Autonomous Region in relation to the application of Organic Law

2/2012, of April 27<sup>th</sup>, and especially the existence of a rebalancing plan or economic-financial plan, as well as the starting debt position.

3. This report shall be incorporated into the file submitted to the Council of Fiscal and Financial Policy, pursuant to the provisions of Article 16 of Organic Law 2/2012, of April 27<sup>th</sup>.

**Article 17.** *Report on the draft Budget and main budgetary lines of the General Government.*

1. Before October 15<sup>th</sup> of each year, the Independent Authority for Fiscal Responsibility shall prepare the report referred to in Article 17.1 of Organic Law 2/2012, of April 27<sup>th</sup>.

2. For this purpose, in advance, and in any case before October 1<sup>st</sup> of each year, the Ministry of Finance and Civil Service shall make available to the Independent Authority for Fiscal Responsibility all the official information available relating to the Draft Law on the General State Budget for the following year. In addition, the Ministry of Finance and Civil Service shall make available to the Authority the documentation corresponding to Autonomous Regions and Local Governments that it possesses pursuant to Article 27.2 of Organic Law 2/2012, of April 27<sup>th</sup>.

**Article 18.** *Report on the Initial Budgets of the General Government, provided for in Article 17.2 of Organic Law 2/2012, of April 27<sup>th</sup>.*

1. Before April 1<sup>st</sup> of each year, the Independent Authority for Fiscal Responsibility shall send a report on the basis of the documentation referred to in Article 27.3 of Organic Law 2/2012, of April 27<sup>th</sup>.

2. In preparing this report, the changes identified in the documentation previously sent shall be taken into account, in particular the documentation analysed for issuance of the report provided for in Article 17.

**Article 19.** *Report on the analysis of budgetary execution, public debt and the expenditure rule.*

1. Before July 15<sup>th</sup> of each year, the Independent Authority for Fiscal Responsibility shall issue a report to assess:

a) Compliance with the budgetary stability and public debt targets for the current year as well as with the expenditure rule of the General Government as a whole, considering the budgetary execution and the measures planned in the current year and the immediately preceding one.

b) The risks of non-compliance with the aforementioned stability and public debt targets of the General Government or the various sub- sectors, as well as with the expenditure rule.

2. If the report concludes the existence of specific risks arising from the situation of an Autonomous Region or Local Government, as indicated in Section 1 of this article, the Authority shall send the report to said Autonomous Region or Local Government and to the Ministry of Finance and Civil Service.

**Article 20.** *Report on the implementation of the correction mechanisms provided for in Organic Law 2/2012, of April 27<sup>th</sup>, on Budgetary Stability and Financial Sustainability.*

1. This report shall be prepared:

a) When, at the time of the quarterly publication, in national accounting terms, of the non-financial operations of the General Government Sector and of the monitoring reports of the economic-financial plans, the analysis of said information leads to the conclusion that a public authority is in a situation that has led or may lead to deviation in compliance with the targets established in terms of budgetary stability or financial sustainability, or non-compliance with the expenditure rule.

b) When said risk is detected in the preparation of any of the reports provided for in this Statute, this fact shall be disclosed as an independent section in those reports, for the purposes provided for in Article 21 of Organic Law 6/2013, of November 14<sup>th</sup>.

2. The report shall be sent to the responsible public authority, in accordance with applicable legislation, for activation of the corresponding mechanisms and measures, as well as to the Ministry of Finance and Civil Service.

**Article 21.** *Report on the economic-financial plans and rebalancing plans of the Central Government and the Autonomous Regions.*

1. When the Central Government or an Autonomous Region, due to the existence of the circumstances established in Articles 21 or 22 of Organic Law 2/2012, of April 27<sup>th</sup>, prepares the corresponding economic-financial plan or rebalancing plan in the terms provided for in said articles, it must request a report from the Independent Authority for Fiscal Responsibility, prior to its submission to Parliament or approval by the Council of Fiscal and Financial Policy, respectively.

2. This report shall take into account at least the degree of compliance with the economic-financial plans or rebalancing plans of previous years, the circumstances of their implementation, the existence of contingent risks and, as the case may be, the monitoring reports issued by the Ministry of Finance and Civil Service and other actions to coordinate the overall fiscal consolidation strategy within the framework of the Stability Programme.

**Section 2. Issuance of opinions by the Independent Authority for Fiscal Responsibility**

**Article 22.** *Preparation and issuance of opinions by the Independent Authority for Fiscal Responsibility.*

1. The Independent Authority for Fiscal Responsibility may prepare, issue and publish technical judgements or assessments, which are referred to as opinions, on issues from among the matters regulated in Article 23 of Organic Law 6/2013 of November 14<sup>th</sup>. Within the framework laid down in the aforementioned Organic Law and in this Statute, the Authority is responsible for defining the methodology, objective criteria and specific aspects to be assessed in the opinions, and the appropriate publicity must be given to these issues.

2. The preparation of opinions shall be agreed by the President of the Authority on his/her own initiative under the terms of Article 5.2 of the aforementioned Organic Law 6/2013, of November 14<sup>th</sup>.

3. In the process of preparing the opinions, the Authority may compile reports and documents drawn up in compliance with the applicable legal and regulatory standards that are considered necessary under the terms provided for in Article 4 of Organic Law 6/2013, of November 14<sup>th</sup>, or in this Statute. Such access shall not extend to information that is of an auxiliary or supporting nature such as that contained in notes, drafts, opinions, summaries, communications and reports internally or between administrative bodies or entities.

4. The Authority shall send, prior to its issuance, a proposal for an opinion to any of the recipient public authorities or entities to verify the absence of errors, ambiguities or obvious inaccuracies, resulting from the content of the opinion or by comparison with other sources, within a period of ten days.

5. In application of Articles 58.6 and 212.7 of the new recast text of the General Social Security Act, approved by Royal Legislative Decree 8/2015, of October 30<sup>th</sup>, the Independent Authority for Fiscal Responsibility shall issue an opinion on the values calculated by the Ministry of Inclusion, Social Security and Migration for the determination of the pension revaluation index applicable in each year and the sustainability factor.

To this end, the Ministry of Inclusion, Social Security and Migration must publish or provide the Independent Authority for Fiscal Responsibility with the macroeconomic



and budgetary assumptions, as well as the methodology and basic foundations with which the instruments for the projection and simulation of the variables involved in the calculation of the pension revaluation index operate.

6. In the event that, in application of the provisions of Article 11.5 of Organic Law 2/2012, of April 27<sup>th</sup>, it is forecast that the Social Security Authorities would incur a structural deficit, the Independent Authority for Fiscal Responsibility may prepare an opinion, which shall be issued within a period of one month from the occurrence of said circumstance.

### ***Section 3. Preparation of studies by the Independent Authority for Fiscal Responsibility***

#### ***Article 23. Preparation of studies by the Independent Authority for Fiscal Responsibility.***

1. The Independent Authority for Fiscal Responsibility shall carry out the studies requested by the Government, the Council of Fiscal and Financial Policy, the National Commission for Local Administration and the Financial Commission of the Social Security.

2. It may carry out studies requested by the Autonomous Regions or Local Governments, provided that they refer to matters within their remit and do not affect any other public authority at the same or a different level. In the case of issues that might affect another public authority, the request must be made by the Council of Fiscal and Financial Policy or by the National Commission for Local Administration.

3. Within the framework laid down in Organic Law 6/2013 of November 14<sup>th</sup> and this Statute, the Authority is responsible for defining the methodology, objective criteria and specific aspects to be assessed in the studies, and the appropriate publicity must be given to these issues.

4. Prior to performing a study, a budget and timetable for its performance shall be set, to be sent to the entity concerned for its confirmation.

5. Once the performance of the study has been agreed, the proposing entity may withdraw from the study following notification, and the amount corresponding to the work units consumed, together with 10 percent of the remaining amount, must be settled and paid.

6. The result of the study shall be sent to the entity concerned upon payment to the Authority of the set amount. This entity must expressly authorise the Authority to publish the study on its website.

7. Any knowledge acquired by the Authority in the preparation of studies may be applied by the Authority in the performance of any type of functions as intermediate elements of other studies, reports or opinions.

## **CHAPTER III**

### **Structure of the Independent Authority for Fiscal Responsibility**

#### ***Section 1. On the Presidency of the Independent Authority for Fiscal Responsibility***

#### ***Article 24. President of the Independent Authority for Fiscal Responsibility.***

1. The Independent Authority for Fiscal Responsibility shall be directed by its President, responsible for its representation.

2. The President shall be considered a senior official, with the rank of Under-secretary.

3. The position of President is full time, is subject to the incompatibility regime for senior officials of the Central State Administration and shall be incompatible with the practice of any public or private professional activity, whether remunerated or not, except those that are inherent to his/her position as President of the Independent Authority for Fiscal Responsibility.



4. The President shall be elected for a term of six years and may not be reappointed.
5. Upon leaving office and for two years thereafter, he/she shall not be able to exercise any professional activity related to the evaluation function attributed to the Independent Authority for Fiscal Responsibility.
6. The President of the Independent Authority for Fiscal Responsibility shall appear, at least annually, before the corresponding Committees of the Congress of Deputies and the Senate.
7. The President shall attend as an *ex officio* member, with the ability to speak but not vote, of the Council of Fiscal and Financial Policy, the National Commission of Local Administration and the Financial Commission of the Social Security.
8. Reporting directly to the President, at the level of a sub-directorate general, is a Cabinet Office, as his/her immediate support body.
9. The curriculum vitae of the President of the Authority shall be published on the website.

**Article 25. Functions of the President.**

The President of the Authority shall perform with full independence and objectivity, without being bound by any instructions, the following duties at the Independent Authority for Fiscal Responsibility:

- a) Holding the legal representation of the Independent Authority for Fiscal Responsibility.
- b) Appearing before the competent Committee of the Congress of Deputies and the Senate.
- c) Proposing to the Council of Ministers the appointment and termination of Division Directors.
- d) Calling and chairing the Steering Committee, agreeing, as the case may be, the attendance of other staff belonging to the Authority or external experts that he/she deems appropriate.
- e) Signing reports, opinions and studies.
- f) Agreeing on whether or not to perform studies requested from the Authority in the terms provided for in Organic Law 6/2013, of November 14<sup>th</sup>, and in this Statute. The President may delegate the signing of agreements to perform the studies to the Director of the Division responsible for the subject matter.
- g) Agreeing on the appointment and termination of the other staff in the service of the Authority.
- h) Approving the entity's preliminary draft budget and sending it to the Ministry of Finance and Civil Service for the purpose of integrating it into the General State Budget.
- i) Agreeing changes in the appropriations of the entity's budget.
- j) Approving expenses, ordering payments and agreeing the other actions of budgetary management, except in cases reserved by law to the Government.
- k) Formulating, approving and rendering the accounts of the Authority.
- l) Making request for information to public sector entities under the terms of Article 4 of Organic Law 6/2013, of November 14<sup>th</sup>.
- m) Deciding on whether to issue a public notice for non-compliance with the duty to cooperate, as well as its publication on the Authority's website.
- n) Deciding to publicise cases of serious or repeated non-compliance, and to notify the Government of the Nation, Parliament and the non-compliant public authority.
- o) Approving the Annual Report on the Authority's activities, following consideration by the Steering Committee.
- p) Being the contracting body of the Authority, although he/she may delegate this function for contracts whose estimated value is less than 120,000 euros. He/she shall also sign employment contracts.
- q) Deciding on the actions related to management of the entity's assets.
- r) Deciding, due to service needs, on the redistribution of staff between the Divisions.

- s) Signing, without prejudice to the provisions of letter f, within the remit of the Independent Authority for Fiscal Responsibility, agreements with public and private entities.
- t) The management of the Authority's actions in the field of international relations, in coordination with the Ministry of Finance and Civil Service.
- u) Proposing the list of positions of the Authority.
- v) Proposing to the Minister of Finance and Civil Service the amendment of this Statute.
- w) Submitting to the Minister of Finance and Civil Service a report on the modifications he/she deems appropriate in the Authority's organisational structure to improve performance of the duties entrusted to it.
- x) Other powers not expressly conferred on any other body of the Authority.

**Article 26. *Delegation of functions.***

The President may delegate to the Division Director deemed appropriate all the functions established in the previous article, with the exception of those laid down in letters b), c) and k).

**Article 27. *Appointment and removal of the President.***

1. The President of the Authority shall be appointed in accordance with the procedure established in Article 24 of Organic Law 6/2013, of November 14<sup>th</sup>.

2. The President of the Independent Fiscal Responsibility Authority shall only cease to hold the office for the following reasons:

- a) At the end of the period for which he/she was appointed.
- b) At his/her own request.
- c) Due to being subject to any of the grounds for incompatibility.
- d) Due to inability to perform his/her duties.
- e) Due to conviction for an intentional crime from the moment the judgment becomes final.
- f) Due to a serious breach of his/her obligations.

3. In the cases provided for in letters a) and b) of the previous section, the President shall automatically cease to hold office on the day that his/her term ends or on the day that he/she submits his/her request to the Council of Ministers through the Minister of Finance and Civil Service, as appropriate.

In the cases provided for in letters c), d), e) and f, the dismissal shall be agreed by the Government, regardless of the disciplinary regime that may apply, following an examination of the case by the Minister of Finance and Civil Service, in which the President and the other members of the Steering Committee shall be heard. The dismissal decision shall be adopted after informing the corresponding Committees of the Congress of Deputies and the Senate.

**Section 2. *On the Divisions of the Independent Authority for Fiscal Responsibility***

**Article 28. *Organisation in Divisions.***

1. In order for the Independent Authority the Fiscal Responsibility to fulfil its duties, it shall have four Divisions, which shall report directly to the President:

- a) The Economic Analysis Division.
- b) The Budget Analysis Division.
- c) The Public Spending Evaluation Division.
- d) The Legal Affairs Division.

2. Each of these Divisions shall be headed up by a Division Director.

3. The divisions shall act in a coordinated manner and collaborate in the performance of their duties.

**Article 29. *Division Directors.***

1. The Division Directors shall be appointed and removed by the Council of Ministers on the proposal of the President of the Independent Authority for Fiscal Responsibility.

2. The persons to hold the position of Division Director shall be selected in accordance with the principles of equality, merit, capacity and publicity, from among those who have at least ten years' experience in the matters of the Division to which they are applying.

3. The curriculum vitae of the Division Directors shall be published on the website of the Independent Authority for Fiscal Responsibility.

4. The Division Directors are considered professional managers in accordance with the provisions of Law 7/2007, of April 12<sup>th</sup>, on the Basic Statute of Public Employees.

**Article 30. *Economic Analysis Division.***

The Economic Analysis Division is structured in two areas, the heads of which shall have the rank of Deputy Director General:

- a) Macroeconomic forecasts.
- b) Public borrowing.

**Article 31. *Budget Analysis Division.***

The Budget Analysis Division is structured in two areas, the heads of which shall have the rank of Deputy Director General:

- a) State and Social Security.
- b) Autonomous Regions and Local Governments.

**Article 31 *bis*. *Public Spending Evaluation Division.***

The Public Spending Evaluation Division is structured in two areas, the heads of which shall have the rank of Deputy Director General:

- a) Institutional Analysis.
- b) Technical Analysis.

**Article 32. *Legal Affairs Division.***

The Legal Affairs Division is structured into a single area, that of management, the head of which shall have the rank of Deputy Director General.

**Section 3. *On the Steering Committee***

**Article 33. *Steering Committee.***

1. In the performance of his/her duties, the President shall be assisted by the Steering Committee, comprised of the Division Directors.

2. The issues discussed in the Steering Committee include the following:

- a) The reports and opinions prepared by the Authority prior to their signing by the President.
- b) The decision to perform the studies that the Autonomous Regions and Local Governments request from the Authority.
- c) The Annual Action Plan.
- d) The Annual Report, which shall be published on the Authority's website.
- e) The instructions for the internal organisation and distribution of work, as well as the management and planning of the Authority's human resources.

**Article 34. Attendance of experts at the Steering Committee.**

The President of the Independent Authority for Fiscal Responsibility may request the attendance at the Steering Committee meetings of experts of recognised national and international standing in matters related to the functions of the Authority and in relation to the matters to be discussed.

No remuneration shall accrue for the attendance of experts at the Steering Committee meetings.

CHAPTER IV

**Staff at the service of the Independent Authority for Fiscal Responsibility**

**Article 35. General staff regulations.**

1. The staff employed by the Independent Authority for Fiscal Responsibility shall be, in general, career civil servants of the General Government or, as the case may be, contractual staff from national or international organisations with economic, fiscal, budgetary or financial control or analysis functions.

2. At any event, the performance of duties involving direct or indirect participation in the exercise of public powers or in safeguarding the general interests of the State and the General Government corresponds exclusively to civil servants.

3. The selection, training, filling of positions, mobility, remuneration and disciplinary regulations of its staff shall be governed by the provisions of this Statute, the Basic Statute of Public Employees and by other State legislation on the civil service.

4. The President of the Independent Authority for Fiscal Responsibility shall submit annually to the Ministry of Finance and Civil Service the proposal for the Authority's Public Employment Offer, for approval and inclusion in the Public Employment Offer of the Central State Administration. This proposal shall take into account the human resources needs of the Authority for the proper performance of its duties.

5. The President of the Authority may also sign agreements, on a temporary basis, for exchanges or stays of staff from the Bank of Spain or other national and international authorities or bodies with economic, fiscal, budgetary and financial control or analysis functions. Contractual staff from the Bank of Spain and other national or international authorities or bodies may receive their remuneration either from the body of origin, without prejudice to compensation for the duties they perform at the Independent Authority for Fiscal Responsibility, in the terms provided for in Royal Decree 462/2002, of May 24<sup>th</sup>, on compensation for service; or receive their remuneration from the Independent Authority for Fiscal Responsibility. In the latter case, said staff must at all times be selected by the Authority in accordance with legally established procedures, in full compliance with the principles of equality, merit and capacity indicated in Article 1.3.b) of Law 7/2007, of 12 April, on the Basic Statute of Public Employees.

6. Regardless of the manner in which the staff provide their services at the Independent Authority for Fiscal Responsibility and the body that pays their remuneration, all the staff referred to in this chapter shall be subject to the rules on incompatibilities and confidentiality of public employees. This shall be duly provided for in any agreement signed, and no information of which they become aware as a result of their duties at the Authority may be disclosed to the bodies of origin or to any other body.

**Article 36. Civil servant staff.**

1. In accordance with Article 9 of Organic Law 6/2013, of November 14<sup>th</sup>, the civil service staff of the Independent Authority for Fiscal Responsibility shall be governed by the rules applicable to civil servants of the Central State Administration.

2. The President of the Independent Authority for Fiscal Responsibility shall call and decide on the procedures for the selection and filling of positions, without prejudice to the possibility of their delegation, in accordance with the legally established procedures, in full compliance with the principles of equality, merit and capacity indicated in Article 1.3.b) of Law 7/2007, of April 12<sup>th</sup>. Both the calls and their decisions shall be published in the Official State Gazette and on the Authority's website.

**Article 37. *Contractual staff.***

1. In accordance with Article 9 of Organic Law 6/2013, of November 14<sup>th</sup>, contractual staff may only be hired from national or international bodies with economic, fiscal, budgetary or financial control or analysis functions to carry out these duties on a temporary basis.

In particular, pursuant to the provisions of Article 35, staff from other bodies may serve at the Independent Fiscal Responsibility Authority:

a) As they are hired as temporary contractual staff of the Authority, which shall pay their salaries.

b) As they temporarily provide services at the Authority, with the Bank of Spain or other national or international authorities or bodies with economic, fiscal, budgetary or financial control or analysis functions responsible for payment of their salaries in accordance with the provisions of their regulatory legislation without prejudice to any compensation that, as appropriate, may be payable from the Authority's budget, in accordance with the provisions of Royal Decree 462/2002, of May 24<sup>th</sup>, on compensation for service.

2. The President shall be responsible for formalising the employment contracts of the staff to be selected, in execution of the Public Employment Offer of the Authority provided for in Article 35, by means of a public call which, in addition to being in line with the list of positions of the body, shall comply with the principles of equality, merit and capacity provided for in Article 1.3.b) of Law 7/2007, of April 12<sup>th</sup>. These calls and their decisions shall be published in the Official State Gazette and on the Authority's website.

**Article 38. *Training programmes.***

1. The Independent Authority for Fiscal Responsibility may have its own scholarship programme that allows, on a temporary basis and in line with its regulations, people to complete their training at the Authority.

2. In addition, the Authority may sign agreements with universities and other academic or professional centres to contribute to the training of new professionals in matters related to the Authority's own functions, all in accordance with applicable regulations.

3. In no case shall it be understood that scholarship holders are providing services at the Authority or that there is a contractual relationship with it.

**Article 39. *List of positions.***

The Independent Authority for Fiscal Responsibility shall have a list of positions, proposed by the President to the competent bodies, which shall include:

a) The positions that must be performed exclusively by civil servants, their name, type and system of provision, requirements for their performance, as well as the level of the bonuses that their complementary remuneration entails.

b) The positions that may be filled by permanent or temporary contractual staff, their name, the professional classification groups to which they belong, the system of provision and the remuneration.

**Article 40.** *Incompatibilities of the staff of the Independent Authority for Fiscal Responsibility.*

The staff of the Independent Fiscal Responsibility Authority shall be subject to Law 53/1984, of December 26<sup>th</sup>, on Incompatibilities of Staff at the Service of the General Government.

**Article 41.** *Duty of confidentiality.*

1. In accordance with the provisions of Article 4.4 of Organic Law 6/2013, of November 14<sup>th</sup>, and Article 35.6 of the Statute, information of a confidential nature that may become known by the staff of the Independent Authority for Fiscal Responsibility in the performance of their duties, or any knowledge obtained by virtue of any relationship with said Authority, must be treated respecting the limits and in accordance with the legal rules governing access and disclosure thereof.

2. To this end, the Independent Authority for Fiscal Responsibility shall draw up a specific policy to guarantee the confidentiality of non-public information, which shall include the Code of Conduct for the Authority's staff, which shall be published on its website.

CHAPTER V

**Procurement, assets and financing regulations of the Independent Authority for Fiscal Responsibility**

**Article 42.** *Procurement regulations.*

1. The procurement activity of the Independent Authority the Fiscal Responsibility is subject to the recast text of the Public Sector Procurement Act, approved by Royal Legislative Decree 3/2011, of November 14<sup>th</sup>, as well as its implementing regulations.

2. For the aforementioned purposes, the system provided for in the aforementioned rules for the General Government apply.

3. The contracting body of the Independent Authority for Fiscal Responsibility is its President, who may delegate this responsibility except for contracts whose estimated value is equal to or greater than 120,000 euros.

4. The Authority may agree to join centralised procurement systems or the joint co-financing of contracts with the Ministry of Finance and the Civil Service where this would lead to a more efficient allocation of resources.

5. The Independent Authority shall receive the electronic invoices issued by its suppliers through the general point of entry of electronic invoices corresponding to the Central State Administration, in the terms provided for in Law 25/2013, of December 27<sup>th</sup>, on the promotion of electronic invoices and creation of the accounting register of invoices in the Public Sector.

**Article 43.** *Asset and financing regulations.*

1. The Independent Authority for Fiscal Responsibility shall have, for the fulfilment of its purposes, its own assets that are independent of those of the Central State Administration, comprised of the set of assets and rights that it owns.

2. Its own assets and rights, as well as the State Assets assigned to it for the fulfilment of its purposes, shall be managed and administered in accordance with the provisions of this Statute and with the provisions for public bodies in Law 33/2003, of November 3<sup>rd</sup>, on the Assets of the General Government.

3. It is the responsibility of the President of the Independent Authority for Fiscal Responsibility to agree on the acquisition by any title of the real estate and rights that are necessary for the purposes of the Authority, as well as their use and lease, in accordance with the procedure established in Law 33/2003, of November 3<sup>rd</sup>.

4. The Independent Authority for Fiscal Responsibility shall draw up and maintain up-to-date its inventory of assets and rights, both its own and the



State assets assigned to the Authority. This inventory shall be reviewed annually, with reference to December 31<sup>st</sup>, and shall be submitted for the approval of the President of the Independent Authority for Fiscal Responsibility. The inventory and its modifications shall be submitted annually to the Ministry of Finance and Civil Service in the first month of each calendar year.

5. The Independent Authority for Fiscal Responsibility shall have sufficient financial resources for the performance of its duties and shall be financed with the following resources:

- a) Fees for the supervision, analysis, advice and monitoring of the fiscal policy received for the provision to public authorities of the services referred to in Chapter II of Organic Law 6/2013, of November 14<sup>th</sup>.
- b) Income from public prices received for carrying out studies referred to in Article 5.3 of Organic Law 6/2013, of November 14<sup>th</sup>.
- c) The allocations set annually in the General State Budget.
- d) The proceeds and income derived from its assets and rights.
- e) Any other income legally allocated to it.

## CHAPTER VI

### **Budget, accounting and control regulations of the Independent Authority for Fiscal Responsibility**

#### **Article 44. *Budgetary regulations.***

1. The Independent Authority for Fiscal Responsibility shall prepare and approve annually a preliminary draft budget, whose appropriations shall be of a restrictive nature. It shall submit this preliminary draft budget to the Ministry of Finance and Civil Service for its subsequent integration into the General State Budget, in accordance with the provisions of Law 47/2003, of November 26<sup>th</sup>, on the General Budget.

2. The budget shall be restrictive in terms of its overall amount and estimated nature for the distribution of appropriations by economic categories, with the exception of those corresponding to staff expenses which, at any event, shall be restrictive and binding in terms of their total amount, and of targeted subsidies and hospitality and representation benefits, which shall be restrictive and binding whatever the level of the economic classification at which they are set.

3. Authorisations of variations involving an overall increase in the appropriations initially approved shall be subject to the following rules:

a) It is the responsibility of the President of the Independent Authority for Fiscal Responsibility to authorise budgetary variations provided that the appropriations for staff expenses are not increased or financed with contributions included in the General State Budget.

b) It is the responsibility of the Minister of Finance and Civil Service to authorise budgetary variations that increase the appropriations for staff expenses.

c) If the variation affects the State contributions included in the General State Budget, the power to authorise both modifications shall lie with the authority that has been assigned the modification in the State Budget.

4. Internal variations between the various budget items which do not increase the overall amount of the budget shall be approved by the President of the Independent Authority for Fiscal Responsibility, unless they affect the appropriations for staff expenses, in which case the authorisation shall be the responsibility of the Minister of Finance and Civil Service.

5. The variations in the Budget, once authorised by the President of the Independent Authority for Fiscal Responsibility, shall be communicated to the General Directorate for Budgets of the Ministry of Finance and Civil Service.



**Article 45. *Accounting of the Independent Authority for Fiscal Responsibility.***

1. The Independent Authority for Fiscal Responsibility must apply the public accounting principles provided for in Article 122 of Law 47/2003, of November 26<sup>th</sup>, on the General Budget, as well as the implementation of the principles and standards established in the Spanish General Chart of Accounts.

In order to comply with the provisions of the previous section, the Independent Authority for Fiscal Responsibility shall have in place an account reporting system that shows, through statements and reports, a true and fair view of the assets and liabilities, financial position, results and budget execution.

This reporting system shall be interrelated with the accounting register of invoices, which must be managed in the terms established in Law 25/2013, of December 27<sup>th</sup>, on the promotion of electronic invoices and the creation of the accounting register of invoices in the Public Sector.

2. The Independent Authority for Fiscal Responsibility, in collaboration with the General State Comptroller, shall implement an analytical accounting system that provides cost information on its activity that is sufficient for proper and efficient decision-making and for the determination of public fees and prices. The resulting information shall be included in the Annual Report prepared by the Authority.

3. The General State Comptroller shall establish the functional requirements and, where appropriate, the computer procedures relating to the reporting system, in accordance with the provisions of Article 125 of Law 47/2003, of November 26<sup>th</sup>, on the General Budget.

**Article 46. *Annual Accounts.***

1. The President of the Independent Authority for Fiscal Responsibility shall prepare the annual accounts within three months of the end of the financial year. Once these accounts have been audited by the General State Comptroller, they shall be submitted to the President for approval.

2. Once approved, the President shall submit the annual accounts to the Court of Auditors through the General State Comptroller for audit. The referral to the General State Comptroller shall be made within seven months following the end of the fiscal year.

**Article 47. *Economic and financial control.***

Without prejudice to the powers attributed to the Court of Auditors by its Organic Law, the economic-financial management of the Independent Authority for Fiscal Responsibility shall be subject to the control of the General State Comptroller in the terms provided for in Law 47/2003, of November 26<sup>th</sup>. Ongoing financial control shall be performed by the Audit Office at the Independent Authority for Fiscal Responsibility, under the authority of the General State Comptroller.

This consolidated text has no legal value.