ACTION PLAN OF THE EVALUATION OF THE 2022-2026 SPENDING REVIEW, PHASE 2

Spending review in the areas of Minimum Income Scheme, Temporary Disability Benefit and Official Development Assistance

Independent Authority for Fiscal Responsibility

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

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1. GENERAL INTRODUCTION

On April 2nd, 2024, the Council of Ministers approved the resolution formalising Phase II of the 2022-2026 Public Spending Review process. Specifically, this will cover three areas of analysis: spending review regarding benefits, specifically the Minimum Income Scheme and the Temporary Disability Benefit, and in the field of Official Development Assistance, under the provisions of Article 5(3) of Organic Law 6/2013, of November 14th, creating AIReF. A period of three months was also established for AIReF to provide the Ministry of Finance with an Action Plan that incorporates methodological aspects and the forecasts of the aforementioned review process and includes an initial proposal with the specific breakdown of the spending areas to be analysed, the public bodies affected, the time periods to which the analyses refers and the information that would be needed to perform the analyses, as well as the budget and timeline for implementation.

This Action Plan describes the context, purpose and scope, methodologies, databases, governance, timeline and budget for each of the three evaluations. AIReF has held meetings with those responsible for the policies under review to determine the scope and content of the evaluation and has gathered information on the availability of the data and documentation needed to perform the evaluation. Furthermore, in accordance with the provisions of Article 23 of AIReF's Organic Statute, prior to the preparation of the study, a budget is drawn up in line with the public prices established by the Resolution of December 18th, 2019 of the President of AIReF (Official State Gazette of December 23rd, 2019).

2. DESCRIPTION OF THE PROJECTS

2.1. Evaluation project 1: Minimum Income Scheme

2.1.1. Context

The Minimum Income Scheme (MIS), launched in June 2020, is a subjective right that consists of a financial benefit that guarantees a minimum level of income to households in a situation of economic vulnerability. The benefit is monthly and covers the difference between the sum of the income received by a household during the previous year (or sometimes the current year) and a guaranteed income determined by law.

Prior to the rollout of the MIS, various international organisations and work by experts had suggested that Spain needed to strengthen and improve the coordination of the country's existing income guarantee programmes. The latest recommendation prior to the implementation of the MIS is contained in the European Council Recommendation on Spain's National Reform Programme 2020, whereby an opinion was issued on Spain's Stability Programme 2020. This stated that Spain should "improve the cover and suitability of minimum income and family support schemes".

There were also numerous proposals from different social stakeholders, such as the popular legislative initiative presented by the trade unions CC.OO. and UGT, which was analysed by AIReF in its study on regional minimum income schemes in Spain in 2019. The study made some considerations on the design of the proposed benefit aimed at improving its effectiveness in eradicating poverty; it proposed simplifying the minimum income system and improving its

complementarity with unemployment benefits and other complementary social services. Lastly, it considered the need to frame the benefit in a medium-term budgetary plan and to ensure continuous monitoring and evaluation of the programme in relation to its effectiveness and efficiency.

Finally, in May 2020, in the context of the urgency imposed by the pandemic, the MIS was launched with a design that aimed to cover 830,000 households (including the Basque Country and Navarre), with a budget of €3 bn.

The MIS has two main aims, which are established in Articles 1 and 2 of Law 19/2021. First, the MIS aims to prevent the risk of poverty and social exclusion of people living alone or in a cohabitation unit, when they are in a situation of vulnerability due to a lack of sufficient income to cover their basic needs. Second, the MIS aims to guarantee a minimum level of income for those in a situation of economic vulnerability, without prejudice to the support that may be provided by the Autonomous Regions in the year in which they exercise their powers.

Throughout these first few years of the benefit, the Ministry of Inclusion, Social Security and Migration has introduced various regulatory modifications and initiatives to further achieve the benefit's aims. Specifically, the following developments can be highlighted:

- **Child Support Supplement (CAPI)**. With the publication of the Law on the MIS on December 21st, 2021 in the Official State Gazette (BOE), a new child support supplement is established with financial effect from February 1st, 2022. Those living in a household with minors who meet all the necessary requirements for the granting of the MIS and those established with regard to the maximum limits on eligible income (300% of the MIS guaranteed income for their type of household), net worth (150% of the net worth threshold excluding the main dwelling corresponding to their type of household) and asset test (net worth excluding the main dwelling less than six times the guaranteed income) may be entitled to this supplement.
- **Disability supplement**. With the entry into force of the Law on the MIS and with financial effect from February 1st, 2022, a supplement equivalent to 22% of the amount for an individual beneficiary is established in the event that a person with a recognised degree of disability equal to or greater than 65% is included in the cohabitation unit.

- **Employment incentive**. On January 1st, 2023, Royal Decree 789/2022, of September 27th, came into force, which regulates the compatibility of the Minimum Income Scheme with income from work or self-employed economic activity in order to improve the real opportunities for social and employment inclusion of the benefit.
- **The Register of Social Mediators**. The MIS Register of Social Mediators has been in operation since December 3rd, 2021. There are currently 11 NGOs registered with the capacity to issue certificates accrediting complex situations.
- **Pilot projects for social inclusion**. On April 9th, 2024 the MISM published the report "Levers for Inclusion. Recommendations of the Inclusion Policy Laboratory based on Scientific Evidence" and the detailed evaluation reports of 18 of the projects. These reports contain proposals based on causal evidence, mainly drawn from experimental analyses aimed at improving the effectiveness of inclusion policies for individuals, whether or not they are beneficiaries of the MIS.
- **Social Inclusion Stamp**. Royal Decree 636/2022, of July 26th, regulates the Social Inclusion Stamp, a public stamp of the General State Administration to distinguish public business entities, public trading companies, private companies, self-employed workers and independent contractors, as well as foundations, that contribute to the transition of MIS beneficiaries from a situation of risk of poverty and exclusion to participation in society.
- **15% increase in the MIS payroll to offset the impact of inflation**. Royal Decree-Law 6/2022 of March 29th on urgent measures and its extension meant that the MIS payroll increased by 15% for beneficiary households between April and December 2022.
- **The MIS information bus**. Between October 2022 and March 2023, the MISM carried out the MIS bus and information tent initiative with the aim of providing information about the MIS to all those vulnerable people that may be potential beneficiaries of the benefit but who were not receiving it. This initiative has reached 43 municipalities in the 15 Autonomous Regions under the general tax regime and the two Autonomous Cities.
- **Elimination of the obligation to accredit registration as a job-seeker**. Royal Decree-Law 6/2022, of March 29th, on urgent measures, abolishes the obligation to accredit registration as a job-seeker for MIS beneficiaries and establishes that the National Social Security Institute (INSS) shall submit the identification of beneficiaries over 18 years of age and under 65 years of

age to the public employment services of the Autonomous Region in which they live, in order to proceed, where appropriate, with their registration as a job-seeker and to apply the corresponding employment policy instruments.

- **Social electricity voucher**. The Twenty-Third Final Provision of Royal Decree-Law 6/2022, of March 29th, on urgent measures, amends Royal Decree 897/2017, of October 6th, which regulates the figure of the vulnerable consumer and considers vulnerable consumers to be beneficiaries of the MIS.

Article 31(3) of the law mandates AIReF to issue an annual opinion on the MIS. As of the date of presentation of this Action Plan, AIReF has published the first three opinions on the MIS. AIReF's opinions[1] follow multi-year planning (table 1). Thus, the First Opinion on the MIS dealt with the general analysis of the design (Module 1), the results (Module 2) and the implementation of the MIS (Module 3). The Second Opinion on the MIS focused on two new modules: the impact of the MIS on people with material deprivation and single parents (Module 4) and the impact of the benefit on children and young people with a special focus on the new child supplement (Module 5). In addition, the Second Opinion included two boxes. The first examined the labour market relationship of MIS beneficiaries prior to receiving the benefit. The second box studied the impact of inflation on MIS beneficiary households and estimates how much the 15% increase in the MIS payroll between April and December 2022 managed to offset this phenomenon. This Third Opinion on the MIS has analysed the capacity of the MIS to cover transitional poverty situations (Module 6). In addition, this Third Opinion has incorporated two boxes. The first one analyses the geographical coverage of the MIS bus among households not applying for the benefit. The second box studies the effects of regional minimum incomes on the MIS *non-take-up*. The Fourth Opinion will address the evaluation of the inclusiveness of the MIS and its effects on the labour market (Module 7); while the Fifth Opinion will focus on the complementarity of the MIS with other non-contributory benefits (Module 8) and on the comparison of this Spanish benefit with other benefits in peer countries (Module 9).

[1] https://www.airef.es/wp-content/uploads/2022/09/NOTICIAS-EN/Primera-Opinion-IMV_EN_REV.pdf
https://www.airef.es/wp-content/uploads/2023/09/AIReF.-Second-Opinion-on-the-Minimum-Income-Scheme.pdf
https://www.airef.es/wp-content/uploads/2024/09/IMV-EN/THIRD-OPINION-MINIMUM-INCOME-SCHEME.pdf

TABLE 1. MULTI-YEAR PLANNING OF MIS OPINIONS

First Opinion 2020/2021	Second Opinion 2021/2022	Third Opinion 2022/2023	Fourth Opinion 2024/2025	Sixth Opinion 2025/2026
Module 1 Potential design	**Module 4** Children and young people (child supplement)	**Module 6** Coverage and scope in transitional poverty situations	**Module 7** The inclusion capacity of the MIS and its effects on the labour market	**Module 8** Complementarity and overlaps with other non-contributory benefits
Module 2 Results	**Module 5** People with severe material deprivation and single-parent families			**Module 9** International comparison (effectiveness and efficiency)
Module 3 Implementation and management				

2.1.2. Aim and scope of the evaluation

The aim of this evaluation is to compile the main findings on the effectiveness and efficiency of public spending on the MIS during the first five years of the benefit. To this end, the following strands will be addressed 1) the impact of the benefit on the poverty reduction target and the budgetary impact, 2) lessons learned on the phenomenon of *non-take-up* of the MIS and, in particular, the budgetary impact of the evolution of regional minimum incomes and other non-contributory benefits, 3) the impact of the processing and management on the effectiveness and efficiency of the benefit.

The aim and scope envisaged for each of these three strands is described below.

Strand 1. Impact of the benefit on the poverty reduction target and budgetary impact

This strand will update the results on cover, rates and the poverty gap as of the closing date of the study, also providing a snapshot of the impact of the MIS on the public accounts. In addition, complementary indicators such as the duration of households on the benefit or their incorporation into the labour market will be analysed.

Strand 2. Lessons learned on the phenomenon of *non-take-up* of the MIS and budgetary impact

This strand will incorporate the different analyses performed by AIReF to understand the determinants of the rate of non-application of the benefit, their budgetary effects, as well as the influence of the evolution of regional minimum incomes programmes and other contributory benefits on the MIS.

Strand 3. The impact of processing and management on the effectiveness and efficiency of the benefit

This strand will provide a comprehensive compilation of the main indicators that evaluate the benefit. It will focus on the implications that the findings on this issue have on the effectiveness and efficiency of the benefit.

2.1.3. Methodology

To achieve these aims, a variety of qualitative and quantitative analysis techniques will be used.

From a qualitative point of view, the following techniques will be applied:

- **Documentary review** of regulations, rules, strategies, internal instructions, plans, etc.
- **Semi-structured interviews and/or focus groups with managers and professionals:** MIS processors, management staff at the Ministry of Inclusion and social services departments of the Autonomous Regions, etc.

From a quantitative point of view:

- **Descriptive statistical analysis**. This is based on the calculation of indicators such as: cover, rate, poverty gap, non-take-up rate, expense of the benefit, duration of the benefit, processing times and incidence of revisions.
- **Microsimulation.** The AIReF micro-simulator will be used to estimate the extent of the fully implemented MIS and the effects on a set of poverty indicators.
- **Econometric techniques for the processing and analysis of cross-sectional and panel data**. They are used in regressions of non-take-up determinants and in estimates of the impact of the benefit on employment.

2.1.4. Databases and other sources of information

In this study, data from administrative databases will be analysed. Information will be available from the bodies listed in the following table:

Databases	
State Tax Administration Agency (AEAT)	
	Microdata on income and wealth of individuals and households in the Autonomous Regions under the general regime.
National Social Security Institute (INSS)	
	Microdata on processed files
	MIS payroll microdata
General Treasury of the Social Security (TGSS)	
	Microdata on working lives
Autonomous Regions	
	Payroll microdata on regional minimum incomes

Source: AIReF.

AIReF has some of this information as a result of an agreement[2] signed with the AEAT, the INSS and AIReF, whereby AIReF is provided with the databases to draw up its Opinion on the MIS on an annual basis.

Information on different aspects of management collected through questionnaires or recorded interviews and/or focus groups: as a complementary source of information to the General Government public data, questionnaires will be sent out or interviews and/or focus groups will be conducted in order to gather qualitative information.

For the questionnaires or interviews and/or focus groups, the information summarised in the following table will be available:

Questionnaires, interviews and/or focus groups	
Addressed to:	General Government managerial staff involved
	Managers and processors of MIS or regional minimum incomes
	Third sector entities

Source: AIReF.

[2] Resolution of April 11th, 2022, of the Undersecretary's Office, publishing the Agreement between the State Tax Administration Agency, the National Social Security Institute and the Independent Authority for Fiscal Responsibility, A.A.I., for the transfer of information relating to the Minimum Income Scheme. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2022-6949

In addition, to carry out this project, it will be necessary to have access to the current regulations, strategies and plans, reports, monitoring reports, evaluation projects and other relevant documentation applicable in the field of evaluation.

The ministerial departments involved in this evaluation will be responsible for ensuring the availability of the information required and databases in their area of competence.

2.1.5. Governance and participating bodies

The governance of this project will be structured as follows:

1. **AIReF will direct, coordinate, supervise and carry out the evaluation**. To this end, in addition to its internal evaluation team, it may, if necessary, draw on external experts.
2. **The Ministry of Finance**, through the State Secretariat for Budgets and Expenditure, will coordinate the project on the client's side, ensuring the involvement of all the relevant government bodies and agencies and coordinating meetings to confirm the availability of the information and microdata required to carry out this study. To this end, it will be AIReF's main point of contact with the Government, without prejudice to AIReF's bilateral relations with each of the units involved. In particular, it will manage the necessary coordination and contacts to ensure that the information required for the development of the project is provided.

In addition, given the need for information to carry out the proposed evaluation, other necessary parties in the process are identified, in particular:

1. **State Tax Administration Agency** (AEAT).
2. **National Social Security Institute** (INSS).
3. **General Treasury of the Social Security** (TGSS).
4. **Autonomous Regions**, through their social rights departments.
5. **Third sector entities** registered in the Register of Social Mediators of the MIS.

2.2. Evaluation project 2: Temporary disability

2.2.1. Context

The protective action of the Social Security system in Spain includes, among others, financial benefits in situations of temporary disability, as established in Article 42 of the Recast Text of the General Social Security Law (Royal Legislative Decree 8/2015 of October 30th).

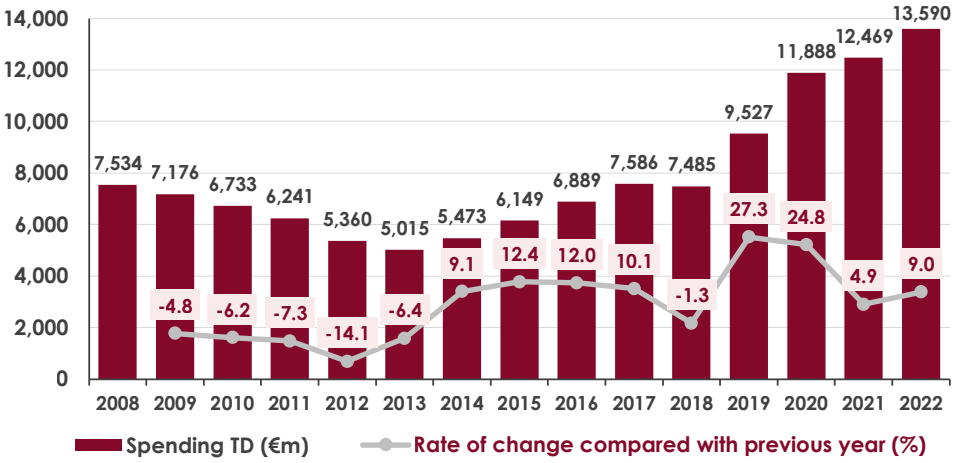
Temporary disability, hereinafter referred to as TD, is the situation in which workers are temporarily unable to work due to common or occupational contingencies. The State, through the Social Security and other bodies, guarantees adequate protection against these contingencies and in the situations established by law. Common contingencies include common illnesses and non-occupational accidents and occupational contingencies cover occupational accidents and occupational disease[3].

Spending on temporary disability processes

The spending involved in this type of benefit by the Social Security system has grown since 2014 to reach €14 bn in 2022, (figure 1), and is the second largest spending item covered by Social Security after contributory pensions, accounting for 1% of GDP. In the period 2014-2022, this spending item increased by 171%, from €5.015 bn to €13.59 bn, equivalent to an annual increase of 12%.

[3] Special situations of temporary disability due to common contingencies shall be considered to be those in which the woman may find herself in the case of secondary incapacitating menstruation, due to the interruption of a pregnancy, voluntary or otherwise, as well as that of gestation from the first day of the 39th week.

FIGURE 1. EVOLUTION OF INSS SPENDING ON TEMPORARY DISABILITY

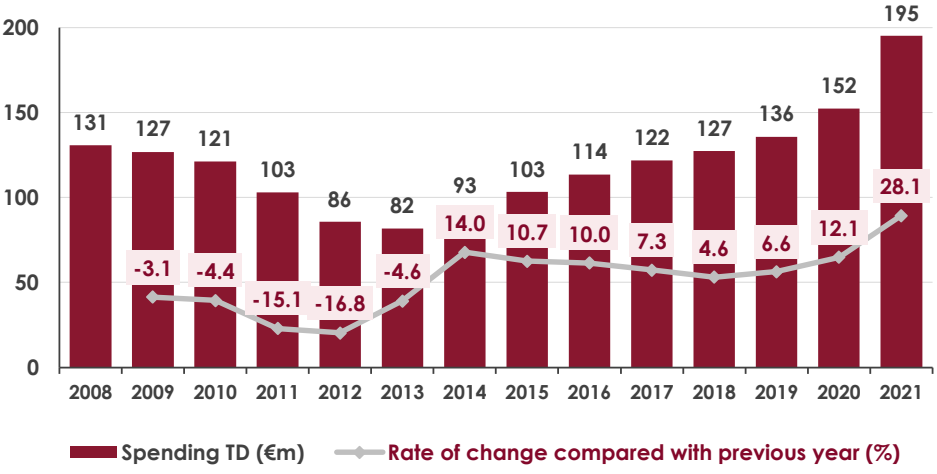


Source: AIReF based on temporary disability statistics of the Ministry of Inclusion, Social Security and Migration.

Note: Spending corresponds to recognised obligations.

Spending by civil servants' mutual insurance companies has also followed a rising path since 2014 (figure 2). Aggregate spending on TD by Muface, Mugeju and Isfas, which, unlike that of the Social Security, includes payments from the 91st day of temporary disability, grew by 110% between 2014 and 2021, equivalent to growth of 11% per annum. In 2022, spending by Muface - which typically accounts for between 96% and 97% of the mutual insurance companies spending on TD - was 21% lower than the peak in 2021. Spending by Mugeju and Isfas for 2022 is not yet published.

FIGURE 2. EVOLUTION OF AGGREGATE SPENDING BY CIVIL SERVANTS' MUTUAL INSURANCE COMPANIES ON TEMPORARY DISABILITY



Source: AIReF based on the annual reports of Muface, Mugeju and Isfas.

Incidence and duration of temporary disability processes

The incidence rate[4] of temporary disability processes due to common contingencies reached an all-time high in 2023 after a sharp increase in the last decade, especially among employees (figure 3). The upturn is of lesser magnitude among the self-employed and is limited to the years 2022 and 2023.

The average duration[5] of temporary disability processes has evolved in a stable manner for common contingencies, except in the period 2020-2021, which suffered an upturn due to the COVID-19 pandemic.

The behaviour of the incidence rate and the average duration of common contingencies differs between groups of workers. Employees have higher incidence rates than the self-employed, but their processes take less time.

For occupational contingencies, the incidence rate is stable at around its average value, while the average duration shows an increasing trend. However, 2022 presents atypical data due to the decision to record COVID-19 cases as an occupational contingency in the health and social-health sectors.

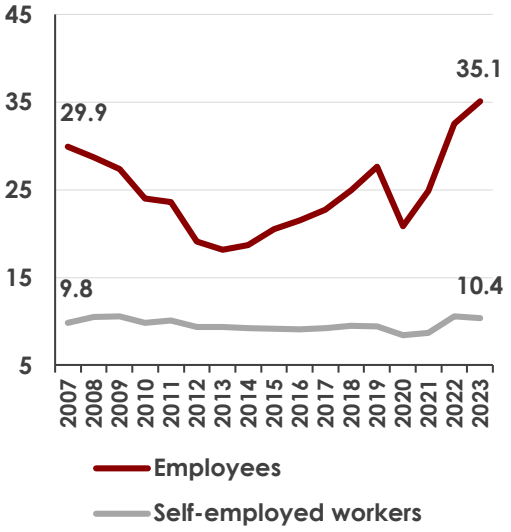
[4] The incidence rate shows the average monthly number of new cases initiated per thousand protected workers.

[5] Average duration, measured in days, of the processes with a medical discharge in the period.

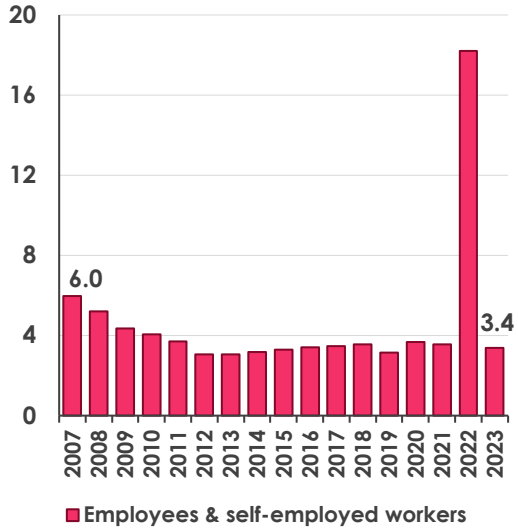
FIGURE 3. EVOLUTION OF THE INCIDENCE RATE AND DURATION OF TEMPORARY DISABILITY PROCESSES

INCIDENCE RATES

PANEL A. COMMON CONTINGENCIES

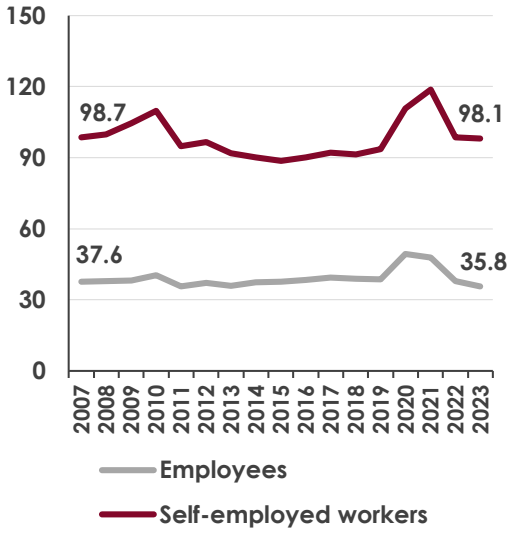


PANEL B. OCCUPATIONAL CONTINGENCIES

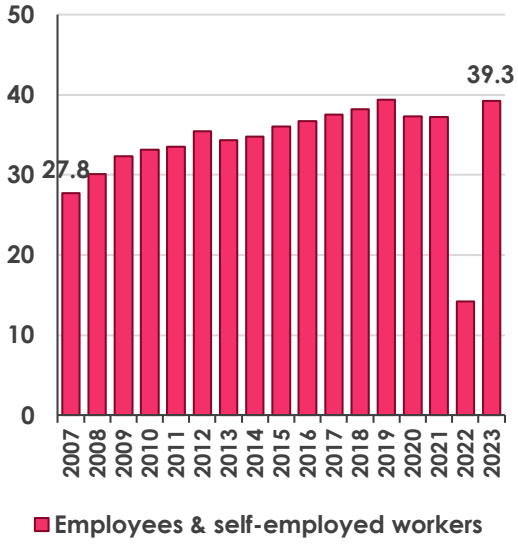


AVERAGE DURATION

PANEL A. COMMON CONTINGENCIES



PANEL B. OCCUPATIONAL CONTINGENCIES



Source: AIReF based on temporary disability statistics of the Ministry of Inclusion, Social Security and Migration.

Note: 2022 presents atypical data due to the decision to record COVID-19 cases as an occupational contingency in the health and social-health sectors.

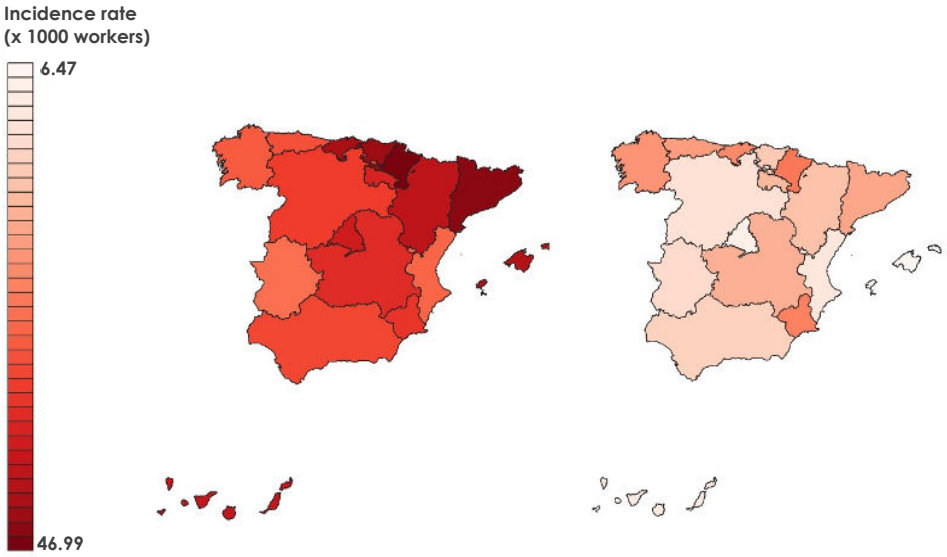
There are differences between Autonomous Regions in the incidence rate and duration of common contingency processes (figure 4). The highest incidence rates are concentrated in the North-East of Spain and Madrid, while the average duration in these Autonomous Regions is lower.

FIGURE 4. INCIDENCE RATE AND AVERAGE DURATION OF COMMON CONTINGENCIES BY AUTONOMOUS REGION, AVERAGE 2020-2023.

INCIDENCE RATE

PANEL A. EMPLOYEES

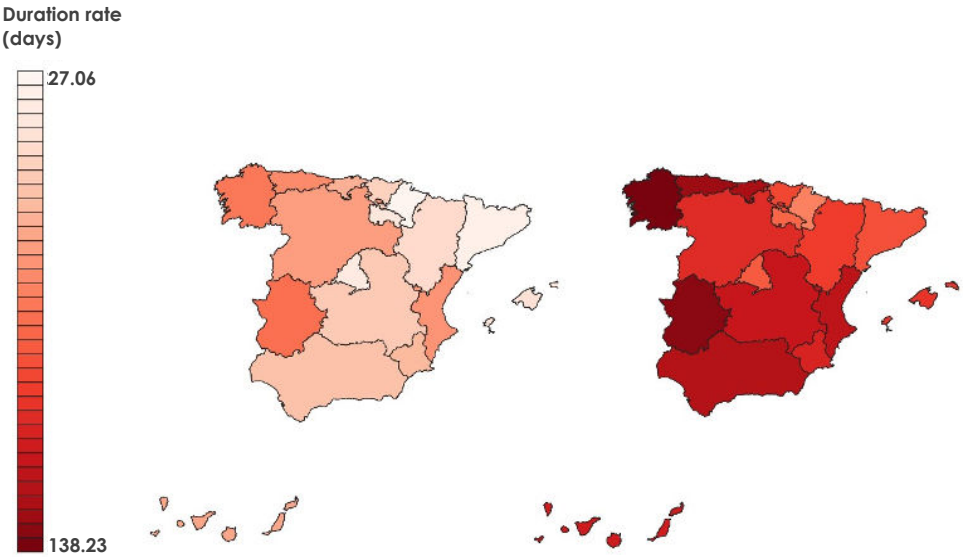
PANEL B. SELF-EMPLOYED



AVERAGE DURATION

PANEL A. EMPLOYEES

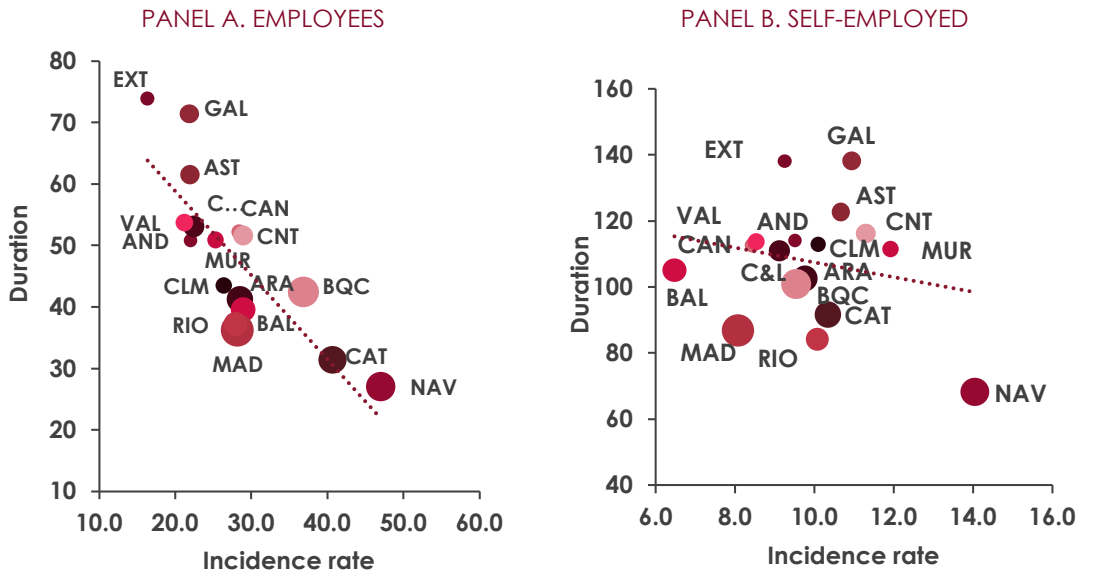
PANEL B. SELF-EMPLOYED



Source: AIReF based on temporary disability statistics of the Ministry of Inclusion, Social Security and Migration.

The relationship between the incidence rate and duration is negative, especially among employees (figure 5). Within the group of employees, it can be seen that the Autonomous Regions with the highest incidence rates record shorter duration processes. In the group of self-employed workers, this inverse relationship disappears.

FIGURE 5. INCIDENCE RATE AND AVERAGE DURATION OF COMMON CONTINGENCIES BY AUTONOMOUS REGIONS, AVERAGE 2020-2023



Source: AIReF based on temporary disability statistics of the Ministry of Inclusion, Social Security and Migration.

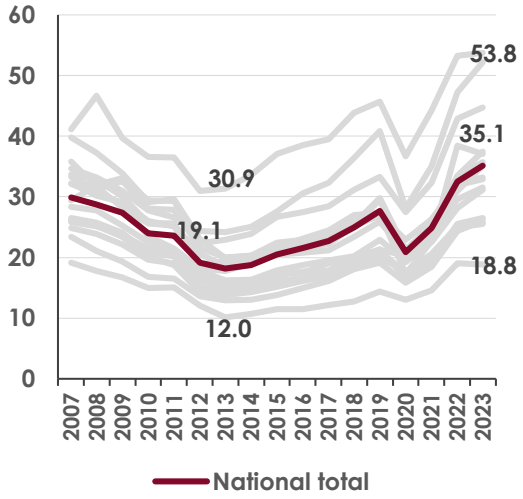
Note: The size of each point reflects GDP per capita in 2022 according to the INE flash estimate.

The dispersion between Autonomous Regions in incidence and average duration of common contingencies has increased over time (figure 6). The differences between the maximum and minimum values of these indicators at a regional level have widened. The difference between the maximum and minimum regional incidence rates has increased from 18.9 points in 2012 to 25 for employees in 2023 and from 5.8 to 7 for the self-employed. The difference between the average maximum and minimum regional duration has risen from 32.6 days in 2012 to 45.8 days in 2023 for employees and from 36.3 to 78.3 days for the self-employed.

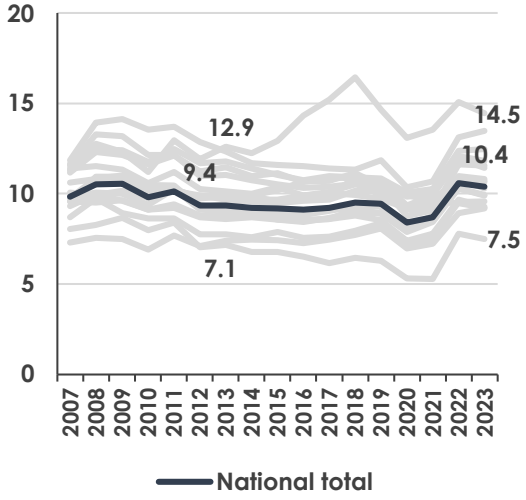
FIGURE 6. EVOLUTION OF THE INCIDENCE RATE AND DURATION OF COMMON CONTINGENCY PROCESSES BY AUTONOMOUS REGION

INCIDENCE RATE

PANEL A. EMPLOYEES

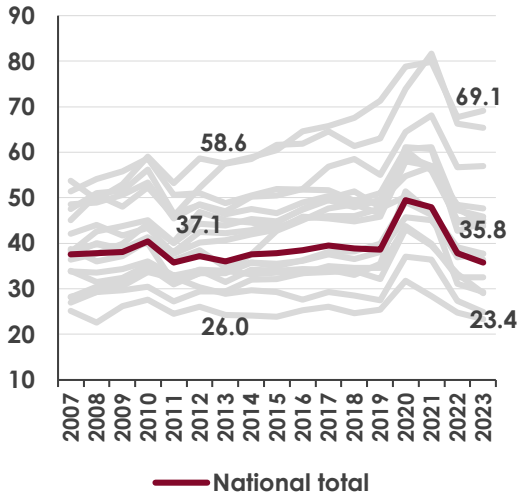


PANEL B. SELF-EMPLOYED

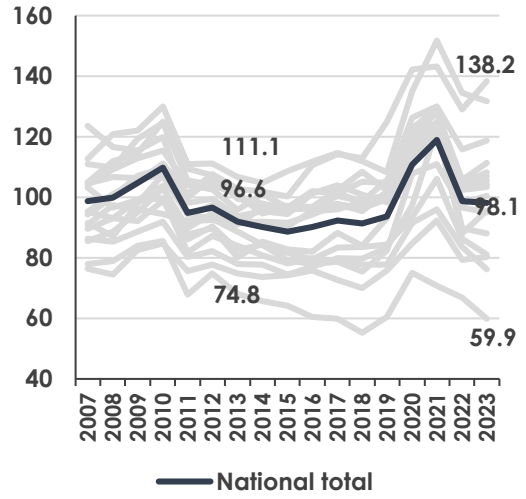


AVERAGE DURATION

PANEL A. EMPLOYEES



PANEL B. SELF-EMPLOYED

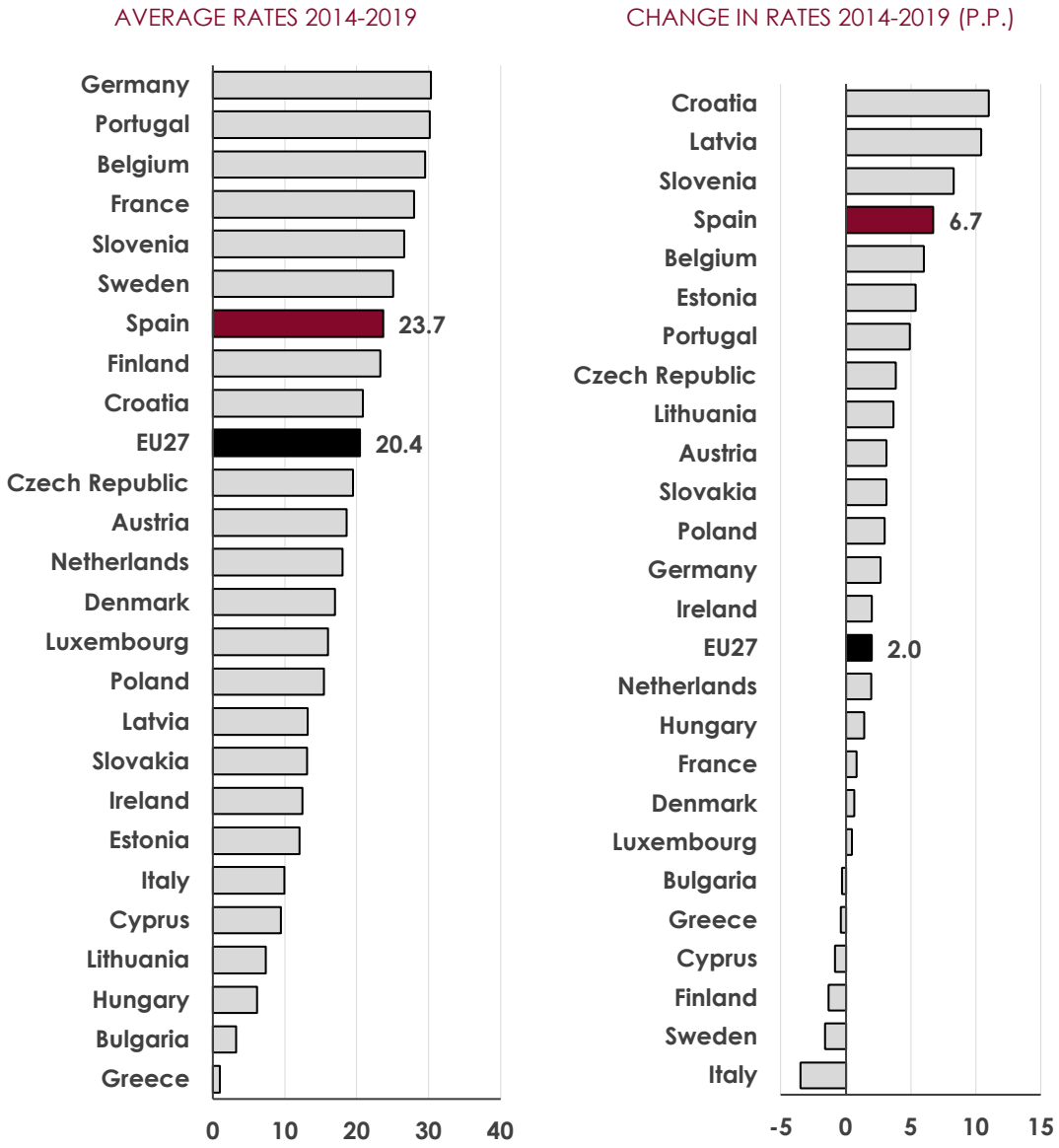


Source: AIReF based on temporary disability statistics of the Ministry of Inclusion, Social Security and Migration.

International comparison

Sick leave varies in intensity across EU countries (figure 7). Countries such as Germany, Portugal, Belgium and France have the highest rates of sick leave, while Greece, Bulgaria and Hungary have the lowest rates. Spain is above the EU-27 average, with a sick leave rate of 23.7 per thousand inhabitants. Between 2014 and 2019, moreover, the sick leave rate increased more in Spain (+6.7) than in the EU-27 as a whole (+2).

FIGURE 7. SICK LEAVE RATES BY EUROPEAN UNION COUNTRY



Source: AIReF. European Labour Force Survey. Eurostat.

2.2.2. Aim and scope of evaluation

The overall aim of this study is to evaluate the effectiveness and efficiency of public spending on temporary disability benefits. To this end, three areas of analysis will be addressed:

Strand 1. Governance

Various aspects of the governance of this benefit will be analysed, such as the regulatory framework, the organisation and coordination between the different bodies involved, administrative and operational processes and the financing of the programme.

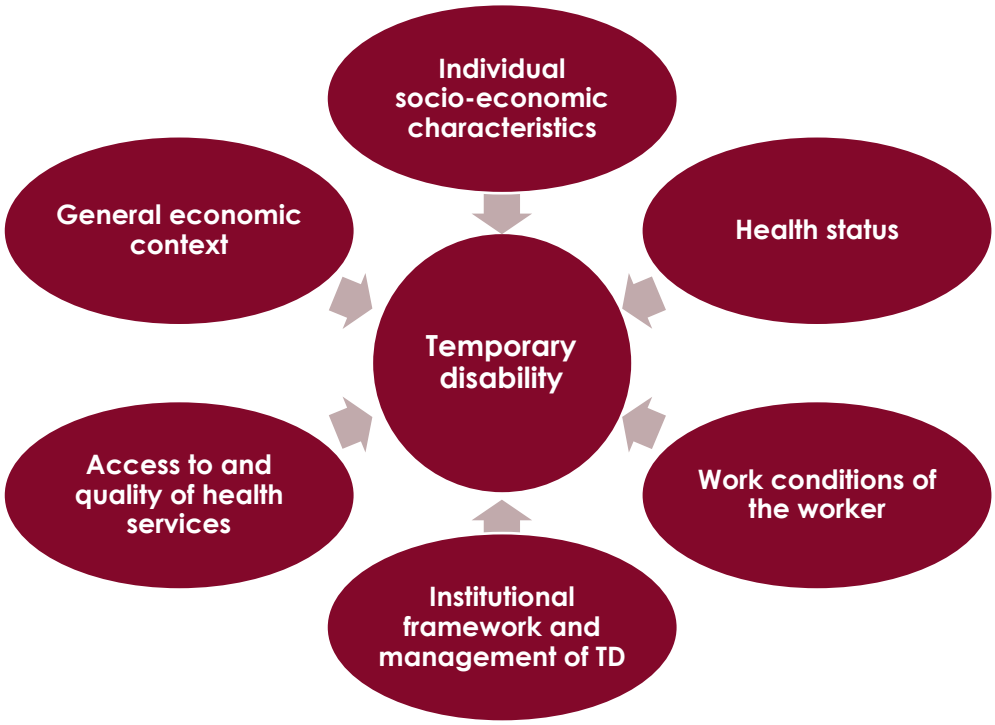
Strand 2. Determinants of the evolution of temporary disability

We will study the explanatory factors of the growing dynamics observed in the period 2014-2020 and whether some of them have gained importance in the post-COVID period (2022-2023). The analysis will differentiate between common and occupational contingencies. We will endeavour to estimate how the different determinants influence the probability and duration of temporary disability.

Specifically, the following potential determinants, both individual and environmental, will be analysed (table 2)

- **Individual socio-economic characteristics**, such as age, gender, educational level, marital status and family situation, and household income.
- **Health status,** which would include the cause of disability (ICD-10).
- **Work conditions of the worker**, such as the type of occupation and economic sector, the type of contract, the working conditions and organisational culture of TD in the company, the collective agreement in which it is framed and the complementary compensation for TD, the working environment, etc.
- **Institutional framework and management of temporary disability**, how the design of policy, regulations and procedures for managing temporary disability impacts on its duration and frequency.
- **Access to and quality of health services**, in particular the relevance of waiting lists and the quality of medical care.
- **General economic context**, such as the evolution of the macroeconomic cycle or the sectoral specialisation of the environment.

TABLE 2. DETERMINANTS OF TEMPORARY DISABILITY TO BE ANALYSED IN THE EVALUATION



Source: AIReF.

Strand 3. Causal counterfactual analysis of public intervention

An evaluation will be made of the impact that certain regulatory changes may have had on improving the effectiveness and efficiency of public spending on temporary disability. In particular, an evaluation will be made of the effect that these modifications have had on TD results, such as the incidence or average duration of the processes.

To this end, a review of the regulatory and management changes to temporary disability benefits since 2010 will be performed and the impact of these changes will be evaluated. An international comparison of potential instruments that have strengthened the management of temporary disability benefits in other countries and their possible effects will also be made.

By way of example of a regulatory modification, it has been observed that the changes in the remuneration system of the benefit for temporary disability of public employees under Royal Decree-Law 20/2012 and the subsequent reversal by means of Royal Decree 956/2018 may constitute a natural experiment for evaluation. For the correct development of this strand, it will thus be essential to have the information and microdata on the temporary disability of public employees.

2.2.3. Methodology

To achieve the afore-mentioned aims, a variety of qualitative and quantitative analysis techniques will be used.

From a qualitative point of view, the following techniques will be applied:

- **Documentary review and analysis** of legislation and regulations, plans and strategies, internal instructions and procedural documents, monitoring and evaluation reports, reports from external control bodies, academic studies and previous analyses.
- **Semi-structured interviews and/or focus groups with the agents involved** (public managers and administrators of the benefit, mutual insurance companies collaborating with the Social Security system, health professionals) with the aim of further analysing the qualitative aspects of Strand 1 (governance) and issues of Strands 2 and 3 in which quantitative analyses have been unable to provide sufficient evidence.
- **Benchmarking**, trying to identify best practices at an international level.

From a quantitative point of view:

- **Descriptive statistical analysis**. These techniques allow the information available to be characterised and provide evidence on its basic features and stylised facts. Among other techniques employed, correlation and dispersion analysis of data, calculation of indicators, and exploratory spatial analysis of data will be used.
- **Cross-cutting micro-econometric techniques and panel data**. Depending on the nature of the data available, various econometric methodologies will be used to analyse the determinants of benefit in the incidence and duration of processes.
- **Counterfactual techniques.** Whenever there is a possible case study that allows us to address Strand 3 of the evaluation (such as, for example, regulatory changes in the remuneration system for temporary disability of public employees), quasi-experimental methodologies will be used to evaluate the causal impact that regulatory or management changes may have had on the results (incidence and average duration) of temporary disability processes.

2.2.4. Databases and other sources of information

This study will mainly analyse information from administrative databases, although information from public databases and private sources will also be available.

For **administrative databases**, at least the information from the bodies contained in the table below should be available:

Databases	
National Social Security Institute (INSS)	
	Microdata on the administrative management of the temporary disability benefit for common contingencies
Directorate-General for Social Security Organisation (DGSS)	
	Microdata on the administrative management of the benefit for temporary disability due to occupational contingencies
Mutual insurance companies for civil servants (Muface, Isfas, Mugeju)	
	Microdata on the administrative management of the temporary disability benefit, as well as microdata on the sick leave registration and discharge reports, even if they have not generated a financial benefit.
General Treasury of the Social Security (TGSS)	
	Micro-data on working lives and company information (contribution accounts) to construct information at company/workplace level.
State Public Employment Service (SEPE)	
	Contract micro-data to complement the information provided by the MISM
State Tax Administration Agency (AEAT)	
	Microdata on income and wealth of individuals and households
Labour and Social Security Inspectorate (ITSS)	
	Information on working conditions and collective agreements
Autonomous Regions	
	Data on waiting lists and times for consultations, diagnostic procedures and surgeries, as well as quality indicators for healthcare benefits. Information on occupational health and safety.
Mutual insurance company collaborators with Social Security	
	Microdata and documentation in their scope of action

Source: AIReF

In addition, in order to undertake this project, it will be necessary to have the following **documentation**: legislation and current regulations, plans and strategies, internal instructions and procedural documents, monitoring and evaluation reports, reports from internal and external control bodies and other relevant documentation applicable to the scope of the evaluation.

2.2.5. Governance and participating bodies

The governance of this project is structured as follows:

1. **AIReF will direct, coordinate, supervise and perform the evaluation**. To this end, in addition to its internal evaluation team, it may, if necessary, draw on the knowledge of external experts.
2. **The Ministry of Finance,** through the State Secretariat for Budgets and Expenditure, will coordinate the project on the client's side, ensuring the involvement of all relevant government bodies and agencies and coordinating meetings to confirm the availability of the information and microdata required to perform this study. To that end, it will be AIReF's main point of contact with the Government, without prejudice to AIReF's bilateral relations with each of the units involved. In particular, it will manage the necessary coordination and contacts to ensure that the information required to carry out the project is provided.

In addition, given the need for information to perform the proposed evaluation, other necessary parties in the process are identified, in particular:

1. **National Social Security Institute** (INSS) and its medical inspection.
2. **Directorate-General for Social Security Organisation** (DGSS).
3. **Mutual insurance companies for civil servants**: General Civil Service Mutual Insurance Company (Muface), the Social Institute of the Armed Forces (Isfas), the General Civil Service Mutual Insurance Company (Mugeju).
4. **General Treasury of the Social Security** (TGSS).
5. **Autonomous Regions**, through their health departments and public health services (SPS), their medical inspectorates and their occupational health and inspection services.
6. **Ministry of Health**, through the National Institute of Health Management (Ingesa).
7. **State Tax Administration Agency** (AEAT).
8. **State Public Employment Service** (SEPE).
9. **Labour and Social Security Inspectorate** (ITSS).
10. **Mutual insurance company collaborators with Social Security** (MCSS).

2.3. Evaluation project 3: Official Development Assistance

2.3.1. Context

Official Development Assistance (ODA) is one of the components of international cooperation policies that developed countries use to support developing countries in their fight against poverty and to promote sustainable development. The amount of ODA is one of the main indicators used internationally to measure the effort and commitment of developed countries to global development and international cooperation[6].

The Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD) provides a precise definition of ODA so that the contributions of different countries can be quantified in a consistent manner. In particular, the OECD DAC defines ODA flows as those to countries and territories included in the DAC list of ODA recipients and to multilateral development institutions that are provided by official agencies (including State and Local Governments and their executive agencies) and correspond to transactions or operations that have, on the one hand, the primary aim of promoting the economic development and welfare of developing countries; and, on the other hand, a concessional element involving a minimum subsidy of between 10 and 45%, depending on the case[7]. Loans whose terms are not consistent with the IMF's Debt Limits Policy and/or the World Bank's Non-Concessional Borrowing Policy are not reported as ODA. Furthermore, areas such as military aid are excluded and others such as nuclear energy or cultural programmes are limited.

ODA can be channelled from the donor country to the recipient country through two alternative channels: bilateral or multilateral. Bilateral assistance consists of flows from official (governmental) sources in the donor country directly to the recipient country. Multilateral assistance refers to contributions from official (governmental) sources to multilateral agencies that use them to finance their own development programmes. Multilateral agencies, such as UN agencies, are governed by government representatives, unlike

[6] Spanish sustainable development cooperation policy includes, in addition to the resources that can be calculated as ODA, other forms of support and financing assessed in metrics such as Total Official Support for Sustainable Development (TOSSD) or Other Official Flows (OOF) as quantified by the OECD, which are excluded from the scope of the study commissioned as part of Phase II of the 2022-2026 Spending Review.

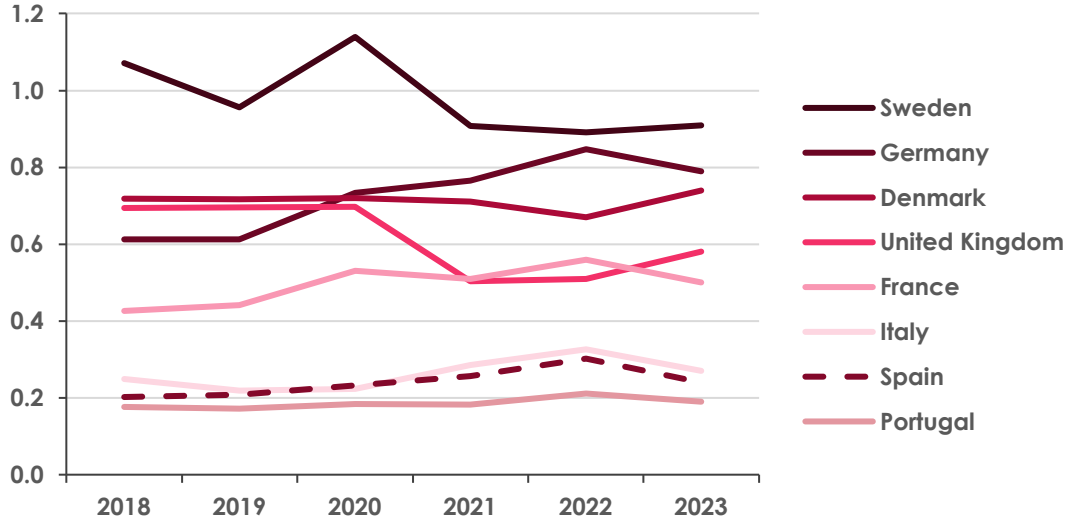
[7] For data prior to 2018, the concessionality element should always be 25%, calculated with a discount rate of 10%.

non-governmental organisations. Finally, a donor country may contract a multilateral agency to implement a programme or project on its behalf in a recipient country: the funds are generally considered bilateral flows and are often referred to as Bi/Multi. Donor funds channelled through NGOs are also usually considered bilateral flows.

ODA may take the form of *donations*, where financial resources are provided to developing countries without interest and with no provision for repayment, or *soft loans*, which must be repaid with interest, albeit at a significantly lower rate than that offered by the market. Prior to 2018, loans expressed on a "cash basis" were calculated as ODA, meaning that their full face value was included and then repayments were subtracted as they arrived. From 2018 onwards, the ODA grant equivalent methodology is used, whereby only the "grant part" of the loan is counted as ODA, which better reflects the actual effort of the donor country. This indicator is measured as a percentage of gross national income and in millions of dollars at constant prices, using 2021 as the base year.

The United Nations has established a target for developed countries to allocate 0.7% of their gross national income to ODA. The institutions of the European Union and its Member States have reiterated their commitment to collectively achieving this target by the deadline set by the 2030 Agenda. Spain, which has incorporated this target in the latest reform of its cooperation law, allocated 0.24% of its gross national income to ODA in 2023 (compared with 0.33% the previous year). This places it below the ODA average of all OECD DAC countries (0.37%), ranking 22nd (figure 8).

FIGURE 8. EVOLUTION OF ODA AS A PERCENTAGE OF GNI



Source: AIReF based on OECD data

In Spain, ODA is based on Law 1/2023 of February 20th on Cooperation for Sustainable Development and Global Solidarity in Spain. This law replaces the previous law of 1998 and is an adaptation of Spanish international development cooperation policy to current global challenges, integration into the European Union's cooperation system and alignment with the Sustainable Development Goals of the 2030 Agenda. The law aims to make Spanish cooperation more effective and agile and legally establishes Spain's commitment to reach 0.7% of Gross National Income (GNI) allocated to ODA by 2030. The law also seeks to ensure that all public policies and private sector action contribute coherently to sustainable development in partner countries. The law also pursues institutional reinforcement by promoting an improvement in the management capacity of the Spanish Agency for International Development Cooperation (AECID) and, finally, it provides a more robust legal framework to improve the working and professional conditions of aid workers, including the development of a new Statute for Aid Workers.

Spanish ODA disbursement in 2022[8] amounted to €4.07 bn, with the Central State Administration (CSA) being the main issuer. The CSA disbursed €3.648 bn (90% of the total), while the Autonomous Regions disbursed €318 m (8% of the total) and Local Governments €93 m (2% of the total).

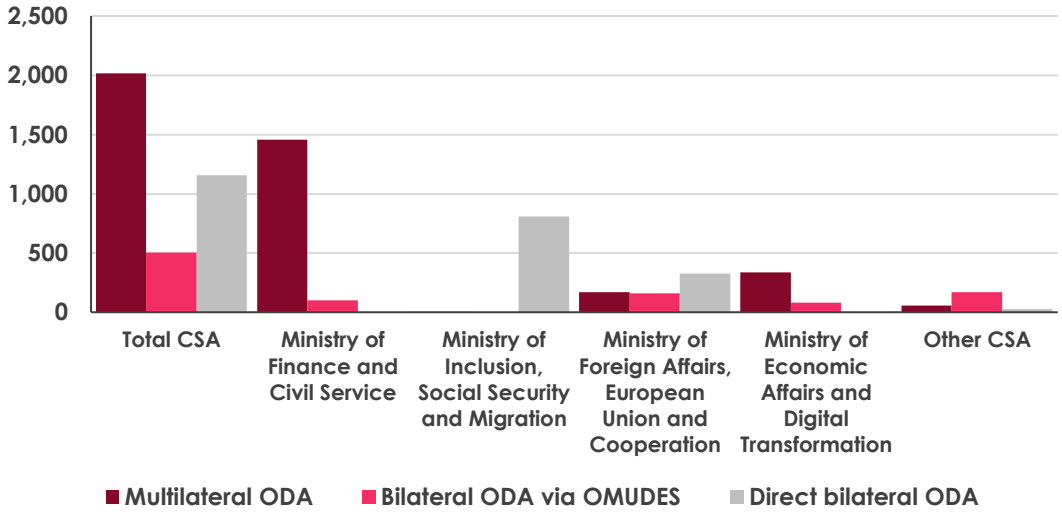
By channel, there is a greater weight of ODA disbursed by the Central State Administration through the multilateral channel. Multilateral ODA amounted to €2.018 bn (55% of total ODA reported by the Central State Administration). Bilateral ODA channelled through global development organisations amounted to €506 m (14%) and direct bilateral ODA amounted to €1.158 bn (31%).

The execution of Spanish ODA was concentrated in 2022 in four administrative bodies of the Central State Administration, which in budgetary order of ODA spending were: Ministries of Finance; of Inclusion, Social Security and Migration; of Foreign Affairs, European Union and Cooperation; and of Economy, Trade and Enterprise (figure 9). The Ministry of Finance is the ministry that allocated the largest amount of ODA in 2022. The total ODA reported by this ministry - €1.560 bn (42% of the ODA executed by the Central State Administration) - corresponds to the contributions Spain makes to the EU budget.

The second ministerial department that reported the most ODA in 2022 was the Ministry of Inclusion, Social Security and Migration, with a total of €809 m (70% of ODA executed bilaterally by the Central State Administration). Practically all of this amount corresponds to assistance to refugees in a donor country, in a context strongly marked by the war in Ukraine. The Ministry of Foreign Affairs, European Union and Cooperation was responsible for the execution of €617 m in 2022 (17% of ODA executed by the Central State Administration). This ministerial department drew on various initiatives implemented by organisations such as the State Secretariat for International Cooperation (€94 m) or the Spanish Agency for International Development Cooperation (Spanish acronym: AECID (€368 m). Lastly, the Ministry of Economy, Trade and Enterprise was responsible for the execution of ODA amounting to €417 m (11% of ODA executed by the CSA). Practically all of this amount corresponds to Spain's contributions to multilateral development organisations (OMUDES) such as the IMF, the World Bank and Development Banks, among others.

[8] Info@od, the Official Development Assistance information system of the Ministry of Foreign Affairs, European Union and Cooperation, does not include disaggregated ODA data for 2023 as of the date of preparation of this Action Plan.

FIGURE 9. BREAKDOWN OF SPANISH ODA ISSUED BY THE CSA IN 2022. MILLIONS OF EUROS

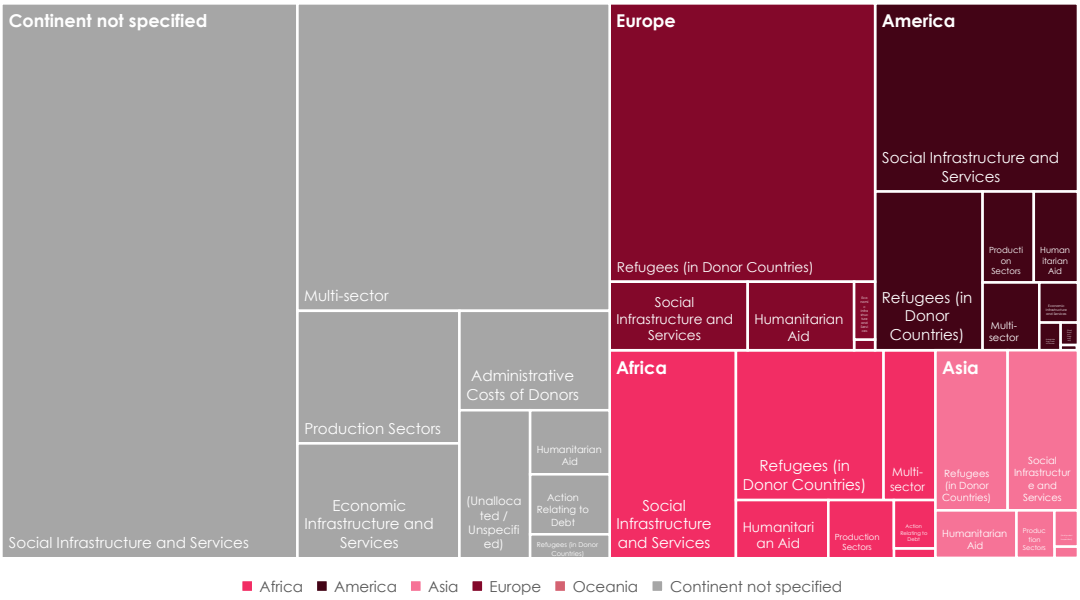


Source: AIReF based on Info@OD data from the Official Development Assistance information system of the Ministry of Foreign Affairs, European Union and Cooperation.

The breakdown by geographical area shows a greater weight to cross-cutting ODA and to European countries (figure 10). Of the total ODA issued in 2022, €2.302 bn was allocated to unspecified developing countries (57% of the total). As for the rest, the main destinations of Spanish ODA were Europe (€628 m, 15% of the total), Sub-Saharan Africa (€294 m, 7% of the total), South America (€275 m, 7% of the total) and North, Central America and the Caribbean (€176 m, 4% of the total).

At the sectoral level, following the DAC classification, ODA for social infrastructure and services and support for refugees in the donor country were particularly noteworthy. ODA for social infrastructure and services amounted to €1.702 bn (42% of the total) while ODA for refugee support amounted to €863 m (21% of the total), in a year marked by the war in Ukraine. Multisectoral support (€736 m, 18% of the total) and support to productive sectors (€217 m, 5% of the total).

FIGURE 10. GEOGRAPHICAL AND SECTORAL BREAKDOWN OF SPANISH ODA ALLOCATED IN 2022



Source: AIReF based on Info@OD data from the Official Development Assistance information system of the Ministry of Foreign Affairs, European Union and Cooperation.

With regard to previous ODA evaluation experiences, the DAC's five-yearly peer reviews are noteworthy; the Spanish Impact Evaluation Fund (SIEF), which was created by the World Bank and the Government of Spain in 2007 and operated until 2012; the Study on Financial Cooperation published by AIReF in December 2022, and lastly, the annual reports of the Evaluation Division of the Directorate-General for Development Policy of the Ministry of Foreign Affairs. The OECD's Development Assistance Committee (DAC) to which Spain belongs reviews its members' development cooperation initiatives every five years. These reviews are known as "peer reviews" as the Secretariat and two DAC members are appointed as reviewers together with representatives of civil society, non-governmental organisations and the private sector. They aim to improve the quality and effectiveness of development cooperation policies, programmes and systems and to promote partnerships to contribute effectively to poverty reduction and sustainable development in developing countries. Peer reviews highlight best practices and innovations, emphasise the main challenges faced by the member under review and make recommendations for improvement.

The latest peer review of Spanish ODA is from 2022. While the report acknowledges improvements from the previous review in 2016[9] , it identifies six clear weaknesses:

1. Lack of unity and coherence of the system: the State Secretariat for International Cooperation (SECI) is responsible for a limited part of the ODA budget, finding it difficult to steer all bodies towards an integrated strategy and to make the most of their complementarities.
2. Segmentation of the system: the diversity of partnerships can make it difficult for programmes to be specific and predictable in partner countries, and it is observed that on many occasions EU delegated cooperation projects or FONPRODE financial cooperation are not systematically part of the Country Partnership Frameworks (CPF), which limits Spain's capacity to link its technical and financial cooperation and harness its solid local knowledge and relations through the former Technical Cooperation Offices (OTCs), now Spanish Cooperation Offices (OCEs).
3. Limited knowledge management: Spain has limited capacity to compile results or to fully understand the results of its public technical assistance, and there needs to be greater evaluation of the impact of Spanish development cooperation.
4. Weaknesses in terms of human resources: there is a clear gap between the Madrid headquarters (more generalist technicians) and the OTCs (specialist technicians), with no adequate bridges between the two.
5. Multiplicity and restrictive nature of regulations: there are various laws and regulations that greatly hinder the flexibility, predictability and effectiveness of the development agenda and, in particular, financial cooperation through FONPRODE. For its part, Spain's humanitarian action in fragile contexts requires stronger humanitarian diplomacy and more flexible and less compartmentalised approaches to achieve the transition to early development.
6. Failure to meet the ODA commitment: although Spanish development cooperation is moving in the direction of increasing its weight and in 2022 the largest increase in ODA in a decade was recorded, Spain did not meet its national commitment to have ODA account for 0.4% of GNI by 2020.

[9] The 2022 DAC report concludes that Spain has fully or partially implemented 12 of the 18 recommendations from its 2016 review.

With regard to the Spanish Impact Evaluation Fund (SIEF), its main aim was to improve the effectiveness of development policies by extending the evidence base on the impact of programmes. **The SIEF was created by the World Bank and the Government of Spain in 2007 and operated until 2012.** Spain contributed USD 15.3 m in 2007, with a further USD 2.8 m from the United Kingdom. SIEF resources have been allocated to: (i) 30 high quality impact evaluations; (ii) intensive training programmes for government counterparts, World Bank staff and social development agency staff in impact evaluation methods; and (iii) publication and dissemination of evaluation results through articles and studies. Some paradigmatic cases of evaluations performed under SIEF include the evaluation of the medication supply chain in Zambia. This evaluation identified an opportunity to reduce malaria deaths by 20% in Zambia by simply moving from a centralised distribution system for malaria prevention medication to a system where each hospital ordered medication as stocks were depleted, which significantly reduced shortages and thus the number of deaths. Another example is the evaluation of cash transfer programmes for unemployed youths in Uganda which, compared with traditional active government employment policies, proved to be more effective, confirming that these transfers were mostly spent on training and job-seeking and resulted in an increase in hours worked (25% for men, 50% for women), real income gains of 35% per annum and a decrease in violent assaults in the target groups.

The study on financial cooperation published by AIReF in December 2022 pays close attention to the Fund for the Promotion of Development (FONPRODE) and makes proposals to move towards a system that contributes to achieving the commitments made in development cooperation more efficiently and effectively. This evaluation found multiple inefficiencies in the strategic planning mechanisms for financial cooperation and in the design and management of FONPRODE, resulting in the limited operational and implementation capacity shown by this instrument in recent years.

Finally, the work of the Evaluation Division of the Ministry of Foreign Affairs includes annual evaluation reports. The last of these reports was published in 2023 and contains the evaluations on Spanish cooperation completed in 2021.

2.3.2. Aim and scope of evaluation

The aim of this evaluation is to analyse the effectiveness and efficiency of ODA spending by the four main donors: the Ministry of Finance; the Ministry of Inclusion, Social Security and Migration; the Ministry of Foreign Affairs, European Union and Cooperation; and the Ministry of Economy, Trade and Enterprise.

Specifically, this evaluation will address three strands: 1) international comparison of the main characteristics of Spanish ODA, 2) quantitative x-ray of the flow of funds from issue to use, and 3) case analysis: the international and temporary protection reception system.

The aim and scope envisaged for each of these three strands is described below.

Strand 1. International comparison of the main characteristics of Spanish ODA

Strand 1 will describe Spanish ODA policy after the entry into force of Law 1/2023 from a qualitative approach and taking a comparative perspective with the main European countries, such as France, Germany and the United Kingdom. In particular, this strand will compare Spanish ODA with that of peer countries on issues such as aims and strategy, institutional organisation, and the selection of the type of instruments and channels used to issue ODA.

Strand 2. Quantitative X-ray of the flow of funds from issue to use

This strand will perform a quantitative characterisation through flow charts (*money maps*) of the resources reported as ODA in the last three years (2021, 2022 and 2023) to describe the channelling from the issuing agents, through the executing agents and programmes financed, to reach the final beneficiaries broken down by targets, sectors, geographical destinations, groups and spending items.

Strand 3. Case analysis: the International and Temporary Protection Reception System

The implementation of this third strand is based on two issues. Firstly, the importance in budgetary terms of the Ministry of Inclusion's ODA, since it accounts for 70% of Spanish ODA implemented directly on a bilateral basis. Secondly, as it finances spending executed in the national territory itself, there is greater availability of micro-data to perform the evaluation exercise.

The International and Temporary Protection Reception System provides services from the reception of beneficiaries until their discharge from the system, through itineraries that seek to facilitate their progressive autonomy and social and labour insertion in Spanish society.

These itineraries begin with the *Initial Assessment and Referral Phase*, in which the circumstances of the beneficiary are assessed and evaluated on an individual basis. Beneficiaries are received at airports, transit points and arrivals in Spain.

Subsequently, in the *Reception Phase*, the beneficiaries are assigned to a resource that meets their profile and needs.

Lastly, the system ends with the *Autonomy Phase,* which seeks to make their full inclusion in society effective.

This strand will study the effectiveness and efficiency of public spending on the International and Temporary Protection Reception System. Specifically, it will analyse the reception process of applicants for international protection and temporary protection, their progress through the three phases of the system, the public revenue they receive, and finally, the results on social and labour market integration.

2.3.3. Methodology

In order to achieve the afore-mentioned goals, various qualitative and quantitative analysis techniques will be used.

From a qualitative point of view, the following techniques will be applied:

- **Documentary review** of strategies, internal instructions, plans and associated documentation such as monitoring and evaluation reports.
- **Review of the regulations and rules** applicable in the fields of evaluation.
- **Semi-structured interviews with managers and professionals** with the aim of enhancing the aspects addressed in the strands of the evaluation.

From a quantitative point of view:

- **Descriptive statistical analysis**. This will be used to characterise the information available in the data in quantitative terms. Among the specific techniques employed, correlation and covariance analysis and data dispersion analysis will be performed.
- **Econometric techniques to process and analyse repeated cross-sectional and panel data**. They will be used when there are observations in different time periods for the same unit, e.g. several time observations relating to the person seeking international protection.

2.3.4. Databases and other sources of information

This study will analyse data from public databases, with both open and restricted access.

With regard to **administrative databases**, information will be available from the bodies included in the following table:

Databases	
Ministry of Finance	
	Breakdown of the final allocation of ODA funds
Ministry of Inclusion, Social Security and Migration (MISM)	
	SIRIA reception database
Ministry of Foreign Affairs, European Union and Cooperation	
	Complete Info@OD data
	Breakdown of the final allocation of ODA funds
Ministry of Economy, Trade and Enterprise	
	Breakdown of the final allocation of ODA funds
State Tax Administration Agency (AEAT)	
	Microdata on income, wealth and socio-demographic characteristics of individuals and households.
General Treasury of the Social Security (TGSS)	
	Microdata on working lives
Ministry of the Interior	
	ADEXTTRA database

Source: AIReF.

In addition, current regulations, strategies and plans, reports, monitoring reports, evaluation projects and other relevant documentation applicable to the fields of evaluation will be required to carry out this project.

2.3.5. Governance and participating bodies

The governance of this project is structured as follows:

1. **AIReF will manage, coordinate, supervise and perform the evaluation**. To this end, in addition to its internal evaluation team, it may, if necessary, draw on the knowledge of specialised external experts.
2. **The Ministry of Finance,** through the State Secretariat for Budgets and Expenditure, will coordinate the project on the client's side, ensuring the involvement of all the relevant government bodies and agencies and coordinating meetings to confirm the availability of the information and microdata required to carry out this study. To this end, it will be AIReF's main point of contact with the Government, without prejudice to AIReF's bilateral relations with each of the units involved. In particular, it will manage the necessary coordination and contacts to ensure that the information required for the development of the project is provided.

In addition, given the need for information to carry out the proposed evaluation, other necessary parties in the process are identified, in particular:

1. **Ministry of Inclusion, Social Security and Migration** (MISM).
2. **Ministry of Foreign Affairs, European Union and Cooperation**.
3. **Ministry of Economy, Trade and Enterprise.**
4. **State Tax Administration Agency** (AEAT).
5. **General Treasury of the Social Security** (TGSS).
6. **Ministry of the Interior**.

3.
TIMELINE

The maximum time limit for completion of the work will be 12 months from January 2025. The ministerial departments responsible for the data requested by AIReF for the different areas of spending included in this Action Plan shall undertake to deliver to AIReF the data requested within the deadlines established by AIReF.

AIReF will submit an interim presentation of the status of the work in July and the final study in December. Any delay in submitting the necessary information will automatically lead to an extension of the deadline for presenting the evaluation for a maximum period equal to the delay in submitting the information.

	Month											
	Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**
Preparation of the work plan												
Submission of information and microdata												
Application of analytical methodologies												
Performance of complementary analyses and preparation of report												
Development of proposals												
Drafting and presentation of the final report												

▲ Submission of information Government

▲ Interim presentation AIReF

▲ Final delivery AIReF

4.
BUDGET

In accordance with the provisions of Article 11(2) of Organic Law 6/2013 of November 14th creating AIReF and Articles 23 and 43(5)(b) of Royal Decree 215/2014 of March 28th approving the Organic Statute of AIReF, the performance of studies by AIReF shall entail the charging of the corresponding public prices.

Before preparing a study, AIReF must draw up a budget and a timeline for its implementation, which it must submit to the relevant authority for confirmation.

The budget for this study has been determined in accordance with the provisions of the **Resolution of December 18th, 2019, of the Independent Authority for Fiscal Responsibility, updating the public prices for the preparation of studies** (Official State Gazette of December 23rd, 2019).

The total amount of the budget is €925,184.40 (not subject to VAT, in accordance with the provisions of the report AUIE/MAEC 81/19, of the State Attorney General's Office, dated March 18th, 2019), with the following distribution:

- **Minimum Income Scheme**: €250,393.40 with the following breakdown:
  - 1,800 hours AIReF: €192,924.00
  - Estimated cost of external resources: €57,469.40
- **Temporary disability**: €350,993.60, with the following breakdown:
  - 2,700 hours AIReF: €289,386.00
  - Estimated cost of external resources: €61,607.60

- **Official Development Assistance**: €323,797.40, with the following breakdown:
  - 2,430 hours AIReF: €260,447.40
  - Estimated cost of external resources: €63,350.00

This distribution, both between projects and between the number of AIReF staff hours and the cost of the external resources to be contracted, may be adjusted according to the needs and evolution of the projects, respecting, in any case, the overall amount indicated above, which will constitute the maximum spending limit for the Ministry of Finance.

Payments shall be made upon presentation of the corresponding invoice by AIReF, in accordance with the provisions of Royal Decree 1619/2012, of November 30th, regulating invoicing obligations and Law 25/2013, of December 27th, on the promotion of electronic invoicing.

Payments shall be linked to compliance with the following milestones: 10% on approval of this Action Plan, 40% on the interim presentation of the progress of the work and the remaining 50% on delivery of the final report. The last invoice submitted by AIReF shall be a settlement invoice and shall include the AIReF staff hours actually spent and the actual cost of the external resources contracted.

5.
ADVERTISING

The Ministry of Finance expressly authorises AIReF to publish the studies on its website and to disseminate them via different communication channels to be agreed with that ministerial department. AIReF shall share the methodologies used in the evaluation with the Ministry of Finance.

In accordance with the provisions of Article 4(4) of Organic Law 6/2013 of November 14th creating AIReF, the information received by AIReF must be processed in compliance with the limits governing access to confidential information. For these purposes and as established in the Resolution of the Council of Ministers of April 2nd, 2024 formalising Phase II of the 2022-2026 Public Spending Review, the transfer of personal data shall be considered to have been made in compliance with a legal obligation that AIReF is required to fulfil and a mission carried out in the public interest, for subsequent processing for statistical and scientific purposes, without the need for prior consent, and AIReF shall maintain the due confidentiality. In particular, information of a personal nature shall not be disclosed individually or in a disaggregated form that would enable the persons under study to be identified directly or indirectly. AIReF will demand that this confidentiality be respected by any third party that assists it in preparing the study.

The set of proposals formulated in the studies in this Action Plan shall be submitted to the Ministry of Finance for compliance with Milestone 401 of the Recovery, Transformation and Resilience Plan which entails the annual publication of a monitoring report on the proposals made in the Spending Review and details of the regulatory changes or other measures adopted in response to them. The findings and proposals of the studies in this Action Plan shall also be published, along with a summary of them, on AIReF's Findings and Proposals Web Monitor.

6.
REVIEW AND MODIFICATION OF THE ACTION PLAN

This Action Plan should be viewed as a general framework which may be subject to subsequent modifications, as appropriate, in the light of the evolution of the work and in the light of new needs that may arise. Any modifications shall be notified to the Ministry of Finance and duly justified.

The President of AIReF

Cristina Herrero Sánchez

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