

Accountability and Control of Agencies in the Spanish State Agencies Act

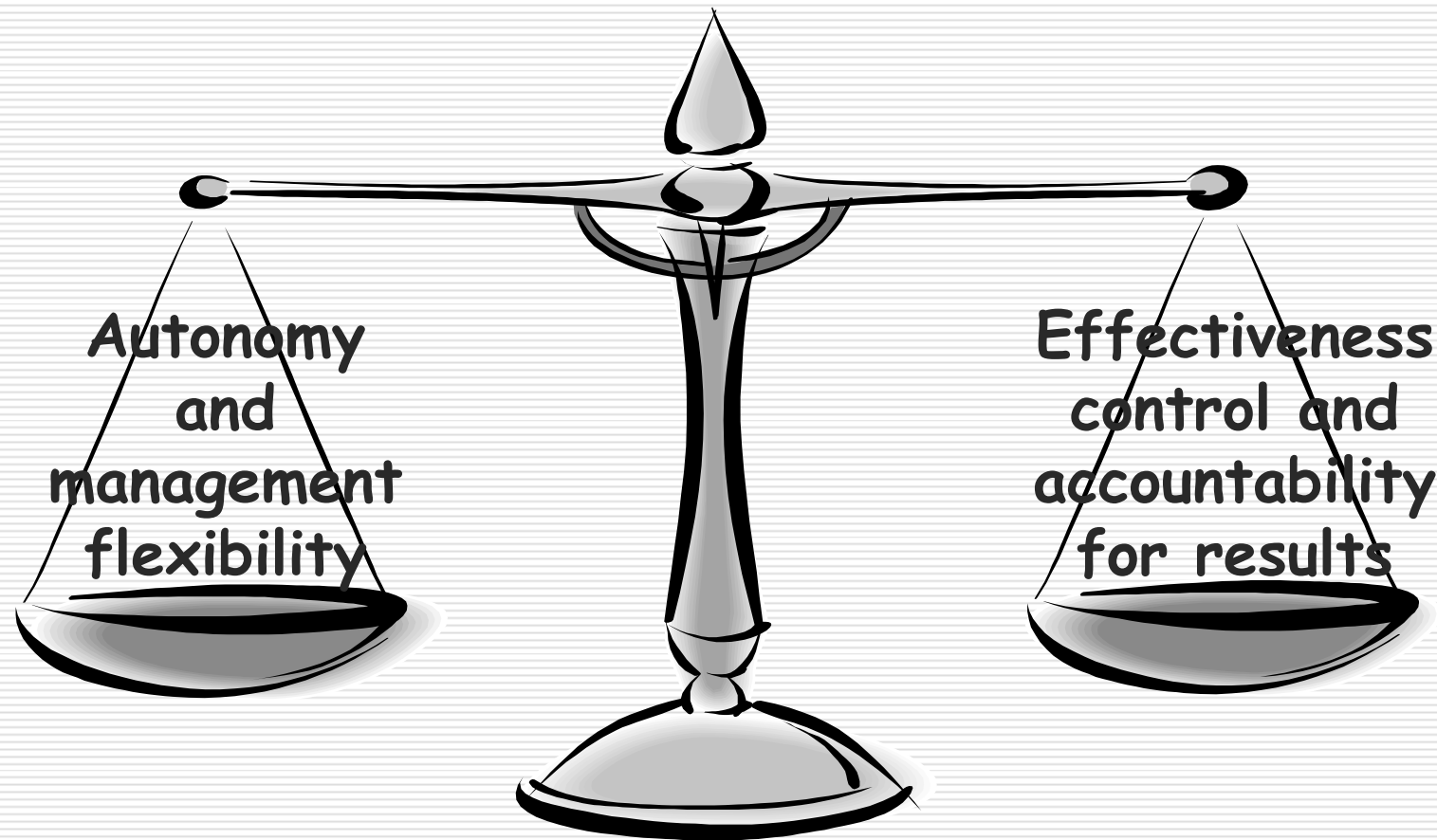
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Organizational scheme of the State Agencies



Tools of the accountability for results

- Setting up targets in the Performance Contract and the annual plans
- Monitoring targets in the Performance Accountancy System
- Providing information on target achievement and causes of the deviations in the Results Balance Sheet and the Performance Report

The Performance Contract as a reference for the accountability for results

- Approval:
 - By the Ministries of Public Administration, Economy and Finance and the parent Ministry

- Essential content:
 - Targets to achieve and plans to develop
 - Indicators to measure results
 - Resources to reach the targets
 - Effects resulting from the degree of achievement the targets set up

Accountability for target achievement

- To the three Ministries which approved the Performance Contract
- To Parliament
- To citizens

Control of State Agencies

- Overall control and supervision
 - Creation of a control commission
 - Monitoring the execution of the Performance Contract

- Financial permanent control
 - By an auditor delegated by the General State Comptroller
 - Includes checking the achievement of targets, the Results Balance Sheet and the Performance Report

Conclusions

- The State Agencies Act is in line with the reform processes carried out in several OECD countries
- The aim is that the Agencies' management focuses on results
- Control and accountability for results systems are based on the conclusion and monitoring of a Performance Contract
- Some effort should be made to integrate the Performance Contracts in the budgeting system