

Accountability for Public Policies:
The Case of Health Policy in Spain

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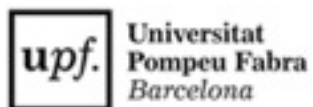
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*A Guillermo,
por tu amor y
apoyo incondicional*

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Abstract

This research is a contribution to the analysis, measurement and explanation of accountability for public policies. Firstly, I develop a proposal to analyze and measure accountability for public policies. This proposal is innovative since it provides an analytical framework that can be used to measure and compare levels of accountability in different kinds of policies (e.g., health, education, pensions, etc.) or in different contexts (from countries or regions to complex multi-layered authority structures). Secondly, I test the validity of my proposal with an empirical application centered in the health policy in Spain, whose decentralized design allows analyzing the differences in levels of accountability of health policies in each of the 17 autonomous communities. Finally, I analyze the conditions that can -or can not- lead to the accountability of a public policy. I identify that three conditions are relevant to produce accountability in health policies across Spanish regional governments: the presence of a citizens' high perception on the importance of health policies, the absence of governments led by non-statewide parties, and the absence of private management in the implementation of these health policies. In turn, I also identify that right-wing governments appear to require the presence of a minority government to account for these policies, while left-leaning ones seem to entail a majority government.

Resumen

Esta investigación es una contribución al análisis, la medición y la explicación de la rendición de cuentas de las políticas públicas. En primer lugar, desarrollo una propuesta para analizar y medir la rendición de cuentas de las políticas públicas. Esta propuesta es innovadora, ya que proporciona un marco analítico que puede ser utilizado para medir y comparar niveles de rendición de cuentas en diferentes áreas de políticas (por ejemplo, salud, educación, pensiones) y en diferentes contextos (por ejemplo, entre distintos países, regiones o gobiernos multinivel). En segundo lugar, pongo a prueba la validez de mi propuesta con una aplicación empírica centrada en la política de salud en España, cuyo diseño descentralizado permite analizar las diferencias en los niveles de rendición de cuentas de esta política en cada una de las diecisiete comunidades autónomas. Finalmente, analizo las variables que pueden favorecer o dificultar la rendición de cuentas de una política pública. Identifico tres condiciones relevantes que conllevan una mayor rendición de cuentas de las políticas de salud en los gobiernos autonómicos de España: la presencia de una alta percepción ciudadana sobre la importancia de la política de salud, la ausencia de gobiernos encabezados por partidos de ámbito no estatal, y la ausencia de gestión privada en la implementación de esta política. A su vez, también identifico que los gobiernos de derecha parecen requerir la presencia de un gobierno con minoría para rendir cuentas sobre esta política, mientras que los gobiernos de izquierda parecen requerir un gobierno con mayoría.

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ABBREVIATIONS

AC	Autonomous Community
ACs	Autonomous Communities
INSALUD	National Health Institute
NHS	National Health System
LCCSNA	Cohesion and Quality Act, 2003
HIS	Health Information System
AI	High Inspectorate
TC	Court of Auditors
NSWPs	Non-Statewide Parties
SWPs	Statewide Parties

Chapter 1

General Introduction

The foundations of liberal democracy demand governments that respond to citizens' interests. Accountability thus appears as a mechanism through which government is obliged to inform and justify its decisions and actions to citizens, who in turn, are guaranteed the existence of institutional arrangements for the evaluation and sanction of the government. Some studies have centered on the analysis of political mechanisms that serve for accountability -particularly during electoral processes-, which are understood as mechanisms for evaluating and sanctioning governmental action by political representatives (Przeworski *et al.*, 1999). However, although elections are a fundamental element for evaluating and sanctioning governments, they are not enough to do so for the extent of phases, elements and levels that make up public decisions and governmental programs. These have repercussions every day and their evaluation should not be limited to electoral periods. In this research, I focus on the analysis of accountability of the principal instrument of government: public policies.

In this research, I analyze a somewhat understudied issue in the studies of accountability: the accountability for public policies. Throughout this research, I develop a proposal for analyzing and measuring the accountability of public policies, presenting their empirical application to the accountability of health policy in the 17 autonomous communities of Spain. Moreover, I carry out an analysis of the relevant conditions -independent variables- that can lead to the accountability of public policies.

1. The place of this research within the accountability literature

This research can be located in three areas of accountability analysis: in a first group that *conceptualizes* accountability, in a second group that *measures* it, and in a third group that *explains* it.

There is a group of authors that have *conceptualized* accountability (Bovens, 2005, 2007, 2010; Dubnick 2005; Mulgan, 2000; O'Donnell, 1998; Schedler, 1999; Philp, 2009). These authors carried out the first step to analyze accountability, “an ever expanding concept” (Mulgan, 2000), defining and delimiting the concept. Firstly, they differentiated the accountability of concepts, which, though related, have their own scope, such as transparency, control, responsiveness and responsibility. Secondly, they set boundaries to its phases and components, presenting accountability as “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct”, while the forum has mechanisms to evaluate and sanction such actions (Bovens, 2007: 450). Finally, these authors also distinguished different types of accountability, from the traditional classification of horizontal and vertical accountability (O'Donnell, 1998), to the distinction between political, legal, professional and organizational accountability, whose differences lie in the actors who are the protagonists of this accountability: political representatives, Courts, professionals or public servants (Bovens, 2007; Romzek and Dubnick, 1987).

The present research can be classified among this first set of analyses, because, in the first part of the research, I delimit what is the accountability for public policies and develop a proposal to analyze it. It is here where I propose to focus the analysis on two dimensions of accountability (informative/justifying dimension, and evaluative/sanctioning dimension), applied to two phases of policy (formulation and implementation) and six elements that make up these phases (causes, objectives, instruments, those responsible, resources, and policy results).

A second group of authors have developed empirical studies to *measure* accountability. Firstly, I highlight Koop's investigations (2011), who, from two dimensions of accountability (transparency and liability), measures the level of formal accountability of independent agencies from the statutory provisions for political accountability (especially the political accountability of these agencies to ministers and, where appropriate, to the parliament). To do this, the author establishes 12 indicators of provisions for accountability in the statutes, such as "the obligation of the agency to provide the minister with information on request", or "the obligation of the agency to submit the minister an annual financial report" (Koop, 2011: 217). On the other hand, one of the most important recent researches is that of Brandsma and Schillemans, who measure, through the so-called "accountability cube" (consisting of three dimensions: information, discussions and consequences), the level of vertical accountability in the European committees, particularly through a survey that measures indicators such as "the extent to which the superior is informed about the content of the discussion in Brussels, about the vote results, and about the input of the agent during the meeting" (2012: 13-14).

My research can also be classified in this second group of analyses, since in the second part of this research, I develop a proposal for measuring the accountability of policies. On the one hand, my research coincides with the analysis of the measurement of formal accountability carried out by Koop (2011). However, unlike this author, my research argues that all formal measurement should be based on the two dimensions of accountability, the two main phases of the public policy process, and the six elements that make up these stages of the policy. Furthermore, I argue that this analysis should be based on compliance with four characteristics of formal rules: specific, public, binding and autonomous character. This research also coincides with the analysis of Brandsma and Schillemans (2012) in considering two dimensions of accountability, involving both information and sanction mechanisms. However, the proposal developed by these authors is designed to measure vertical accountability, while the present proposal can be used to analyze

both vertical and horizontal mechanisms for the accountability of policies.

A third group of researches has focused on analyzing the *variables* that *influence* accountability. On the one hand, some authors have analyzed the impact of political salience on the degrees of accountability of the regulatory agencies, finding that “agencies dealing with more salient issues are made more politically accountable” (Koop, 2011: 209). Also, there are some studies that have focused on explaining transparency and which can be linked to accountability (although, as explained below, it is important to note that transparency concerns only the information, while accountability encompasses evaluation/sanction, too). In particular, I refer to the study of Grimmelikhuijsen and Welch (2012), who analyze the transparency of local governments that is conducted through websites, investigating variables such as organizational capacity, political influence, and group influence on government. The study of these authors’ research has allowed me to take back some of these independent variables to analyze the case of accountability for policies.

My research may also be included in this third set of analyzes, since not only do I present a proposal to analyze and measure accountability for public policies, but I also seek to investigate, in the third part of the research, what produces such accountability. On the one hand, this research readopts some of the variables that have already been analyzed, such as the salience of policies (Koop, 2011), and the governmental capacity (Grimmelikhuijsen and Welch, 2012); on the other hand, it incorporates variables that have received little attention from this literature: decentralization processes, private management, the ideological position of government (left/right), governments led by non-statewide parties and government majority.

Analysis area	Issues	Authors
Conceptualizing accountability	Meaning, components, ramification, distinctions, types of accountability.	O'Donnell (1998), Schedler (1999); Mulgan (2000); Bovens (2005, 2007, 2010); Philp (2009); Dubnick (2005).
	Surrogate accountability as a second-best form of accountability.	Rubenstein (2007)
	Horizontal accountability of agencies; categories of horizontalization in government, types of horizontal accountability.	Schillemans (2008, 2011); Michels and Meijer (2008)
	Accountability mechanisms in NGOs, multilateral organizations, multilateral corporations, trans-governmental networks.	Grant and Keohane (2005)
	Accountability mechanisms in multilevel governance.	Papadopoulos (2007, 2010)
	Accountability networks.	Harlow and Rawlings (2007)
	Accountability in European Committees (comitology)	Brandsma (2010)
Measuring accountability	Accountability of independent agencies.	Koop (2011)
	Public accountability -comitology.	Brandsma and Schillemans (2012)
Explaining accountability	Impact of political salience	Koop (2011)
	Explaining transparency.	Grimmelikhuijsen and Welch (2012)

2. The need for this research: objectives and research questions

In the first phase of this research, I developed a proposal to define, analyze and measure the accountability of public policies. Because none of the existing literature establishes what is to be understood by it, I initially sought to answer in a clear way, the following research question:

What is accountability for public policies?

In this research, I merged the literature of accountability and public policies, suggesting that accountability for a public policy is a mechanism whereby an actor or actors have the obligation and the mechanisms, during different stages in the policy process, of informing and justifying the decisions made -or not made- and actions taken -or not taken-; while another actor(s) -or “forum(s)” in the Boven’s terminology- have the right and the mechanisms for evaluating and sanctioning at each one of the stages in this policy process. Once I delimited the concept of accountability for policies, I focused on answering the following research question:

What components should be incorporated into the analysis of accountability of a specific public policy?

Following theoretical discussions about accountability, I suggest analyzing accountability from two dimensions (the informative and justifying dimension, and the evaluative and sanctioning dimension) where the elements that are part of it are grouped together (information, justification, and judgment and/or sanction). Also, I suggest applying these two dimensions to the analysis of two central phases that are part of the process of every public policy (formulation and implementation) and to six basic elements that make up these phases (objectives, causes, instruments, those responsible, resources and policy results). Once the analysis matrix of accountability is set up, a way to measure it needs to be developed, so that the following research question was:

How is the level of accountability for public policies measured?

The manner of measuring the level of accountability that I propose is centered on the degree of formalization of the informative/justifying and evaluative/sanctioning dimensions of the policy phases and their elements. In this research, I point out that the degree of formalization depends on four characteristics of the legal framework that regulates accountability of the policy: the specific,

binding, public and autonomous character. The first relates to the development of a legal framework for accountability, the second to the formal obligation to be accountable, the third to the formal establishment of the public nature of the process of accountability, and the last to the formal independence of agencies that monitor the process of information/justification, and those in charge of evaluation/sanction along the policy process.

In the second phase of this research, I developed an empirical application of this proposal to the analysis of accountability for health policy in Spain, whose decentralized design -in which the governments of the ACs are responsible for its implementation- allows analyzing the differences in the levels of accountability of this policy in each of the regional governments. In a comparative research across countries, it would be difficult to control some aspects, such as cultural differences, so that analyzing the various governments in the same country (in this case, the ACs of Spain) allows the reduction of these differences and, at the same time, enables us to have a variation in the level of accountability of the policy across the different regional governments. For this, I focus on the analysis of the level of accountability of the implementation phase of this policy, so that I analyze the level of accountability of those responsible, the resources and the results of this policy. The research question I answered in this empirical phase was the following:

What is the level of accountability in the implementation phase of health policy in the autonomous communities in Spain?

In order to respond to this question, I examined the level of accountability for the health policy in the 17 autonomous communities that make up Spain. Thus, I pointed out the implementation elements (those responsible, resources and policy results), the formalization characteristics (specific, binding, public and autonomous character) and accountability dimensions (informative/justifying and evaluative/sanctioning) of health policy that are more or less formally developed. In this phase of the research, I also elaborated,

as a simplification, a numerical index of the level of overall accountability for the implementation of this policy, which is composed of the accountability indices of the three elements of the implementation analyzed: those responsible, the resources and the results of the policy.

From the differences I found in the levels of accountability for health policy in the 17 ACs, I developed the third phase of the research, which analyzes the conditions that may involve a higher level of accountability in health policy implementation across Spain's ACs. Thus, the last research question was the following:

Why is a public policy more accountable in some autonomous governments than in others? And, more specifically, under which conditions are regional health policies more accountable?

To answer this research question, I first discussed the theoretical framework of seven conditions that may be relevant to the formal accountability of this policy: i) decentralization processes, ii) private management, iii) government's management capacity, iv) political salience of health policies, v) ideological position of government (left/right), vi) governments led by non-statewide parties, and vii) majority composition of government. Subsequently, I identified, through fuzzy-set qualitative comparative analysis (fsQCA), the *necessity* and *sufficiency* of (combinations of) the conditions that can lead to accountability for this policy in the ACs of Spain.

From this analysis, I have found that three conditions are, individually, quasi-necessary for the accountability of health policy in the ACs of Spain: the absence of private management in the implementation of this policy, the absence of governments led by non-statewide parties, and the presence of salience of health policy. I have also identified different paths which are sufficient to produce accountability of this policy, where I have uncovered two recurring patterns: on the one hand, these roads again indicate the presence of the salience, the absence of private management of the policy, and the absence of governments led by non-statewide parties; on the

other hand, these paths highlight two conjunctions of conditions, while the right-wing governments require a minority government to be accountable for health policy, the left-wing governments require a majority government.

3. Dissertation Contributions

Firstly, the proposal to analyze and measure accountability for public policies that I present in this research identifies and limits the components that should be incorporated into the analysis of accountability for public policies, serving as an analytical reference for the development of empirical studies regarding the accountability of specific public policies (such as health, education or pensions policy). Thus, the partial analysis of an element in accountability of a public policy (e.g., accountability of policy results) can be undertaken without losing sight of the whole map of accountability of that policy. This proposal also allows identifying the concrete elements where accountability of a specific policy is failing. For example, a public policy could comply with the informative/justifying dimension, but lack mechanisms for evaluation/sanction; or else, a public policy could be informing about and evaluating its results, and omitting what it is doing with its resources.

Secondly, by focusing on the formal aspect, the proposal for measuring accountability that I have developed here, allows for comparisons between levels of accountability for different types of policies or between the same policy pursued by different governments and/or territories, or, by different levels of government (e.g., countries, regions or multilevel governments).

Thirdly, in this research, I have also shown the practical applicability of the analytical and evaluative framework I developed and its empirical validity to compare different levels of accountability of public policies. In particular, I have tested my proposal on the case of accountability of health policy in the 17 ACs of Spain, which, albeit based on a common basic regulatory framework set by the

State, have different formal levels of accountability for this policy. Also, from the empirical application of this proposal it is also possible to obtain a numerical index of the level of accountability of this policy, which allows us to observe in a synthetic and quantifiable manner, the variation that exists at these levels of accountability for each one of the ACs.

Fourthly, this research is also a contribution to the studies focusing in the explanation of accountability, since I have developed an empirical analysis on the seven aforementioned causal conditions that may be relevant to produce accountability in policies. The analysis of these conditions is important, as it allows to analyze whether the involvement of private management in the implementation of this policy can distort accountability mechanisms; whether greater government capacity (greater resources in the implementation of the policies) results in greater accountability; whether majority governments, not having a strong political opposition, produce less control mechanisms; whether the salience of the policy (measured through the perception of citizens) has an impact on accountability; whether right or left-leaning governments are more likely to inform/justify and evaluate/sanction the decisions and actions they carry out; or if governments led by non-statewide parties produce greater accountability mechanisms in the public policies they pursue.

As mentioned, in this research I identified that three conditions are relevant to produce accountability in the health policy in regional governments of Spain: the presence of a citizens' high perception on the importance of health policy, the absence of governments led by non-statewide parties, and the absence of private management in the implementation of this policy. In turn, I also identified that right-wing governments appear to require the presence of a minority government to account for this policy, while left-leaning ones seem to entail a majority government. As I have already pointed out, among the variables that proved to be relevant, only one of these (policy salience) had been previously discussed in the literature on accountability (Koop, 2011), while the relevance of the other variables (private management, ideological position of government, governments

led by non-statewide parties, and majority composition of government) represents a new finding in the literature that warrants further research.

For its part, for some scholars of public policy and public administration, this research can also be seen as a contribution to the literature on control of the policy-making process and the bureaucracy (Huber, 2000; Lupia and McCubbins, 2000; McCubbins and Schwartz, 1984; Page, 2010; Strøm, 2000). To a great extent, the studies on control are based in the principal-agent (P-A) model, which “describes situations in which one party (an agent) acts on behalf of another (the principal)” (Strøm, 2000: 266). This act of delegation contains the possibility of conflicting interests between the agent and the principal, as well as the possibility of asymmetric information regarding the agents’ activities (Lupia and McCubbins, 2000). In order to solve the aforementioned delegation problems, this literature usually refers to two types of control mechanisms over civil servants: *ex ante* and *ex post* mechanisms. The former operate “before civil servants actually take actions”, by “shaping the preferences of civil servants”, or “by influencing the actions they can take” through “administrative procedures, legislation, and ministerial decrees” (Huber, 2000: 399). The later type of mechanisms operate after civil servants take actions, in order “to improve the quality of delegation either directly (by actually correcting what civil servants do) or, more often, through the mechanism of anticipated reaction (civil servants do what cabinets desire in anticipation of being corrected, and possibly sanctioned, if they do not)” (Huber, 2000: 400). Typical example of these *ex post* mechanisms are the “policy patrols” (which includes the examination of a sample of executive agency activities and/or administrative decisions looking for violations of legislative goals); and/or the response to fire-alarms (which facilitates to citizens and interest groups a system of rules and procedures to examine the administrative decisions) (McCubbins and Schwartz, 1984).

In turn, this literature often presents accountability as an *ex post* control mechanism, which controls the policy process once func-

tions have been delegated to public servants (Strøm, 2000). The research I develop can be seen as a proposal to control the decisions and actions performed by public servants -which can range from elected official to senior or street-level bureaucrats- regarding the public policies they implement. However, unlike the hierarchical model of delegation presented by the P-A model, where the principal is clearly identifiable, the proposal presented here can be used to analyze the accountability of the agent(s) to various accountability “forums”, and not only to “the principal” (Busuioc, 2009: 2011), since “[a]ccountability can be exercised by a variety of bodies with the authority to monitor and assess their behavior and the principal is just one of the various account holders” (Busuioc, 2011: 851).

In turn, the P-A model assumes that the principal can make decisions that affect the incentives of the agents. However, this analysis is also inappropriate for analyzing accountability of some actor to another, when the second is unaware of its dependence on the first and/or can do literally nothing to affect the behavior of the first” (Gailmard, 2012: 4). The proposal I develop allows to analyze and measure accountability among the “many hands” involved in implementing public policy (Thompson, 1980), without having to start from the assumption that all responsible parties involved respond to incentives, orders or regulations of some agent. It is likely that some of those responsible do not need to respond to any accountability forum (this is illustrated in the case of health policy in the ACs of Spain), a deficit the present proposal also enables to identify.

4. Dissertation Outline

The research is divided into five chapters -including this introduction. In the second chapter, I analyze some of the definitions of accountability that have been developed by the literature, emphasizing the dimensions that compose it. Secondly, I present a definition of accountability for public policies, specifying the theme and the actors that intervene in it. Thirdly, I propose the analysis matrix of accountability for policies, developing each one of its components

(two dimensions for accountability, two central phases of the policy process that can be subject of analysis, and six basic elements that make up these policy phases). Finally, I present the analysis of the degree of formalization of the legal framework as an approach to measure the level of accountability for a public policy.

The third chapter is divided into six parts. Firstly, I specify the methodology used to analyze the level of accountability for the health policy in Spain's ACs. Secondly, I justify the case-study selection. In the third, fourth and fifth parts, I analyze the level of formalization for the "implementation elements" of accountability (those responsible, resources and the results of implementation respectively) in each of the ACs of Spain. Finally, I draw some conclusions, and I elaborate an index of the level of accountability of the results, the resources and those responsible for health policy, as well as an overall index of accountability for the implementation of this policy (composed of the three aforementioned indices).

The fourth chapter is divided into five parts. Firstly, I present the theoretical discussion of seven causal conditions mentioned earlier that may lead to accountability for public policies, in order to formulate appropriate hypotheses about the influence of these conditions. In the second part, I summarize the dependent variable –the level of accountability of health policy in the 17 ACs of Spain-. In the third part, I operationalize each one of the causal conditions on the level of accountability for the policies. In the fourth part, I discuss briefly some of the characteristics of the fuzzy-set qualitative comparative analysis (fsQCA), qualitative technique that I use to analyze the conditions and / or combinations of conditions that lead to a higher level of accountability for health policy. Finally, from the application of this technique, I present the results obtained.

In fifth chapter I will present some general conclusions drawn from this research and discuss the relevance of these findings. Also, I will point out future lines of research that may stem from this research.

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Chapter 2

Analyzing and measuring accountability for public policies

Abstract: *The objective of this chapter is to present an analytical and evaluative framework for accountability of public policies. First, I suggest two dimensions for analyzing accountability for policies (the informative/justifying dimension, and the evaluative/sanctioning dimension), applied to two central phases of the policy process (formulation and implementation) and to six basic elements that make up these phases (causes, objectives, instruments, those responsible, resources and policy results). Second, I suggest measuring the level of accountability for a public policy starting from the degree of formalization and, specifically, from compliance with four characteristics by it: specific, binding, public and autonomous character.*

Keywords: accountability, public policies, informative/justifying dimension, evaluative/sanctioning dimension, formalization.

1. Introduction

Authors such as Behn (2001), Bovens (2005, 2007, 2010), Grant and Keohane (2005), Mulgan (2000, 2003), Schedler (1999), Philp (2009), among others, have advised that accountability has been interpreted in a diffuse manner, confusing it with concepts that although related to it, have their own scope, such as *transparency*, *control*, *responsiveness* and *responsibility*. Thus, they have developed significant advances in the analytical framework for accountability, limiting its conceptualization and reach. Following these studies, this chapter seeks to respond three questions: what is accountability for a public policy, what components should be incorporated into its analysis, and how to measure the level of accountability of a public policy.

Having set as an objective to avoid the “catch-all” nature attributed to accountability, in this chapter I present a proposal for analyzing and measuring accountability for public policies: on the one hand, I suggest two dimensions for analyzing accountability for policies (the informative/justifying dimension, and the evaluative/sanctioning dimension), applied to two central phases of the policy process (formulation and implementation) and to six basic elements that make up these phases (objectives, causes, instruments, those responsible, resources and policy results). Once this analysis matrix is established, I suggest measuring the level of accountability for a public policy starting from the degree of formalization of the legal framework that regulates accountability of each one of the components in the analysis matrix proposed and, specifically, from compliance with four characteristics by it: specific, binding, public and autonomous character.

The chapter is divided into four sections. Firstly, I analyze some of the definitions of accountability that have been developed by the literature, emphasizing the dimensions that compose it. Secondly, I present some arguments of the importance to analyze of accountability for public policies. Thirdly, I present a definition of accountability for public policies, specifying the theme and the actors that intervene in it. Fourthly, I propose the analysis matrix of accountability for policies, developing each one of its elements. Finally, I present the analysis of the degree of formalization of the legal framework as an approach to measure the level of accountability for a public policy.

2. Definitions and dimensions of accountability

From the literature revision of accountability, two types of definitions can be extracted from it, depending on whether it includes, or not, the sanction. The first group of authors presents accountability as the responsibility of informing and justifying actions –or inaction-, and which do not include sanction (Shafritz, 1988; Romzek

and Dubnick, 1987; in Behn, 2001). Other similar definitions of accountability include sanctioning, but they do it in a delimited manner. For Philp, “A is accountable with respect to M when some individual, body or institution, Y, can require A to inform and explain/justify his or her conduct with respect to M. The definition has four components: 1) the agent or institution who is to give an account; 2) the agent or institution to whom or which they give an account; 3) the responsibilities or domain of actions that are the subject matter of the account they give; and 4) the capacity of Y to require A to give an account” (2009: 32). I have also include this definition in this first group because it only includes sanction as a necessary condition for accountability when A fails to comply with its obligation to inform and justify its actions, and not sanctioning as the result of the contents of these actions (Philp, 2009).

On the other hand, there is a second group of authors who present accountability as a concept where the sanction is not an optional element of accountability, nor a mechanism that only comes from the failure to inform and justify the actions (Behn, 2001; Bovens, 2005, 2007; Grant and Keohane, 2005; Mulgan, 2000, 2003; Schedler, 1999). “Here, actors are not only expected to disclose information and justify their behavior, but they should also be in a relationship with another entity which has the authority of imposing sanctions or giving rewards” (Brandsma, 2010: 53). Seen through this light, the information and justification correspond to the concept of “answerability”, understood as the capacity to ask public officers and politicians to inform about their decisions and explain them; and the sanction corresponds to the concept of “enforcement”, which implies “that accounting actors do not just “call into question” but also “eventually punish” improper behavior” (Schedler, 1999: 15). At the same time, accountability is external, since an actor (A) is accountable to another actor (B) who is independent from the one that is subject to the accountability (Mulgan, 2000: 555-556); and should answer to a set of standards from which responsibilities are assigned and sanctions are imposed, within the framework of a general recognition of the legitimacy of the authority that

each one of the components of this relation holds in accountability (Grant and Keohane, 2005: 29).

Through this second perspective, accountability also implies three stages: in the first one, the actor A is obligated to inform the “forum” -or actor B- about its behavior, providing information about its performance, its procedures and its results; in the second one, it is necessary for the “forum” to have the chance to interrogate the actor A and debate its behavior; and in the third one, the forum issues judgment about the behavior and, in case it is negative, it can impose sanctions on the actor A (Bovens, 2007). This research builds on the definition of accountability as a social relationship between actor(s) and forum(s), where mechanisms for providing information and justification, together with evaluation and sanction mechanisms, are applied, since, without the latter two, accountability would lose its enforcement capacity.

Once these definitions of accountability have been reviewed, in the following section I will justify the importance to analyze accountability for public policies, define what accountability for a public policy is, and identify the actors who intervene in it.

3. The importance to analyze accountability for public policies

According to Bovens, “[p]ublic accountability comes in many guises”, since “[p]ublic institutions are frequently required to account for their conduct to various forums in a variety of ways (2007: 454). Literature regarding accountability describes different classifications for it. One of the classic distinctions is that of vertical and horizontal accountability developed by O’Donnell (1998, 1999). For this author, the first refers to relationships of control of the State by citizens, while the second refers to control that is carried out between different State agents and agencies. In their turn, other authors such as Bovens (2005, 2007), Romzek and Dubnick (1987) distinguish between different types of accountability: politi-

cal, legal, professional and bureaucratic or organizational accountability, whose difference lies in the actors and forums who are protagonists of this accountability: political representatives, voters, Courts, auditors, professionals peers or public servants. Thus, two principles are to be derived from this review: the diversity of participating actors stems from the type of accountability that is being addressed; and accountability does not only take place in electoral processes, but also throughout the governmental exercise, where accountability for public policies takes place.

Bovens (2007) presents three theoretical perspectives to judge the effects of the aforementioned types of accountability relations: Firstly, the “democratic perspective”, where the “[p]ublic accountability is extremely important from a democratic perspective, as it helps citizens to control those holding public office” and at the same time, “as it provides the people’s representation and voters with the information needed for judging the propriety and effectiveness of the conduct of government (2007: 463). Secondly, the “constitutional perspective”, which is based in the liberal principle of ‘check and balances’, where the accountability is “essential in order to withstand the ever-present tendency toward power concentration and abuse of powers in the executive power” (2007: 466). Finally, the “learning perspective”, where accountability “is seen as a tool to make and keep governments, agencies and individual officials effective in delivering on their promises”, and where the purpose of public accountability is to encourage the learning capacity and effectiveness in the process of policy making (2007: 463).

In this chapter, I focus on accountability for public policies that are carried out by governments. Why is it important to analyze accountability for policies? Firstly, the importance of accountability in public policies responds to the democratic perspective mentioned by Bovens (2007), as citizens are able to evaluate the performance of their governments from the availability of timely information on issues that are important to those citizens such as education, health, or pensions policy. And it is that the proper place of the evaluation

of what government does -or does not- resides in the public policies it implements.

Secondly, accountability for public policies responds mainly to the “learning perspective” mentioned by Bovens (2007), as it is a tool to accurately assess the decisions and actions that governments undertake not only at election time (i.e. at the particular moment of casting a vote in favor or against the outgoing government), but in the daily performance of each government. Accountability for policies is a mechanism to analyze, on a constant basis, whether public policies that government implement are producing and/or have produced the expected results, or if they are efficient.

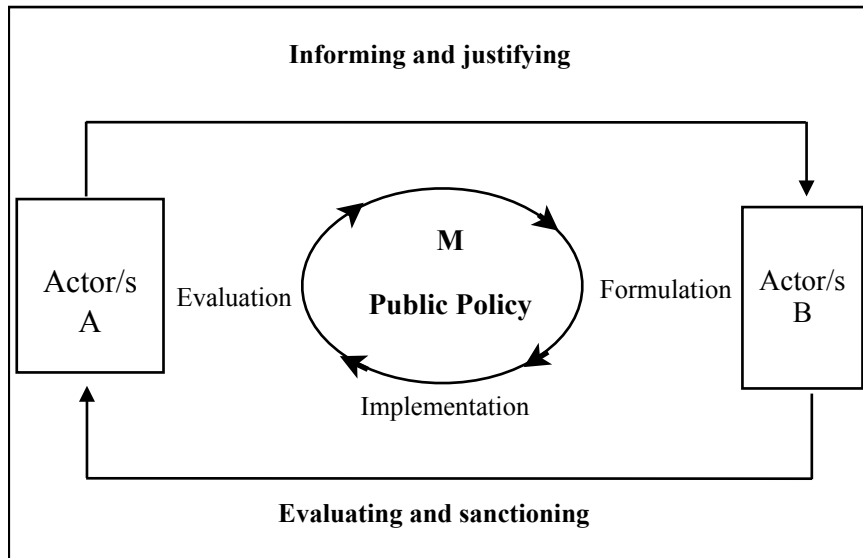
Finally, according to literature on the policy process, a public policy is defined as a deliberate action by the public authorities to decide whether to intervene, or not, in a problem that is considered public (Meny and Thoenig, 1992). From the very definition there is a reference to the “public” sense, which “presupposes that there is a sphere or domain of life which is not private or purely individual, but held in common”, and therefore, it “comprises that dimension of human activity which is regarded as requiring governmental or social regulation or intervention, or at least common action” (Parsons, 1995: 3). In the case of democratic regimes, it is expected that this public nature of policies will result in government decisions and actions that are accessible, open and verifiable (Arendt, 1958).

4. What is accountability for public policies and who are its actors and forums?

Merging the literature of accountability (Bovens, 2005, 2007; Grant and Keohane, 2005; Mulgan, 2000, 2003; Schedler, 1999) and the policy process (Bardach, 2000; Parsons, 1995, Howlett, 2011), I suggest defining accountability for a public policy as a social relationship, where the actor(s) A(s) have the obligation and the mechanisms, during different stages in the policy process (formulation, implementation and evaluation), of informing and justifying the de-

cisions made -or not made- and actions taken -or not taken- (M); while actor(s) B(s) -or “forum(s)” in the Boven’s terminology- have the right and the mechanisms for evaluating and sanctioning at each one of the stages in this policy process.

Figure 2.1. Elements and actors of accountability for public policies



In order to analyze accountability for public policies, these have been unbundled in elements that could be object of analysis. In general terms, literature about the policy process coincides in the existence of the following stages (Bardach, 2000; Brewer and DeLeon, 1983; Howlett, 2011; Meny and Thoenig, 1992; Parsons, 1995): problem selection, which introduces it to the public agenda; policy formulation, which disaggregates the definition of the problem based on its causes and the objectives that are sought, and which establishes the instruments to comply those objectives; implementation, which consists in setting in motion a set of instruments and resources to reach the policy objectives; and evaluation, which measures the impact of results and effects produced by the policy. Although policy stages are not completely deliberate, ordered and consecutive (John, 1998; Sabatier, 1999), they remain an useful ana-

lytical tool to describe the central elements that make up public policies (DeLeon, 1999). “The stages model can still be used as a heuristic device. (...) Researchers can apply it because it imposes some order on the policy process (...) This, in formal terms, there are indeed beginnings, middles and ends to public policy” (John, 1998: 36).

I have adopted the policy stages perspective, not as an actual explanation of policies in itself, but as a convenient categorization of the elements of the policies that should be subject to accountability.

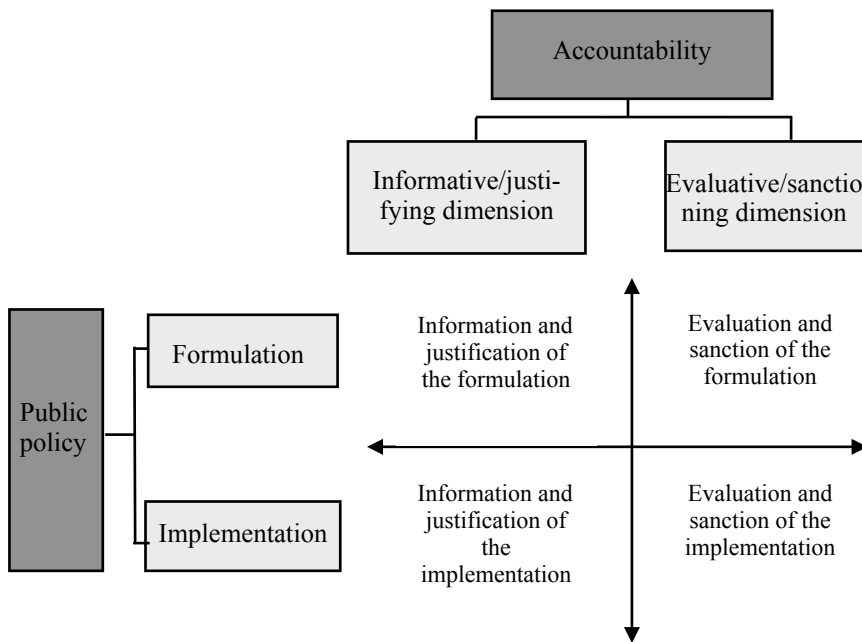
Finally, I would like to specify who is responsible for carrying out accountability in public policies (the *who*-question), and what are the recipient forums of accountability (the *to whom*-question) (Bovens, 2007). The definition of accountability I present takes into account the problem of “many hands” (Thompson, 1980), which emphasizes that in public policies different actors, A(s) and B(s), can intervene, hence the actor(s) who intervene in the policy formulation can be different from the one(s) who intervene in the policy implementation.

In a representative democracy, accountability of public policies is linked to the following actors: actor A can, at different moments of the policy process, consist of the legislative power, the executive power and the public servants that have attributions and obligations to inform/justify decisions and actions that are carried out in that public policy; in its turn, actor B -or forum- can consist of the legislative power, the citizens –directly or through their different organizations–, the auditing organizations -internal or external-, the autonomous public organizations -like Ombudsmen-, the judicial power, the media, the international bodies, or the research institutions with the right or attributions to be informed and to evaluate/sanction the policy. Finally, this distinction between different actors, A(s) and B(s), is also present in each one of the levels of government that participate in the public policy process.

5. How should accountability for public policies be analyzed?

Following the preceding theoretic discussions, I suggest analyzing accountability from two dimensions (the informative and justifying dimension, and the evaluative and sanctioning dimension),– where the elements that are part of it are grouped (information, justification, and judgment and/or sanction). Also, I suggest applying these two dimensions to the analysis of two central phases that are part of the process of every public policy (formulation and implementation).

Figure 2.2. Dimensions and phases of analysis of accountability for policies



5.1. Analysis of accountability for public policies through two dimensions: informative and justifying dimension, and evaluative and sanctioning dimension

In this study I propose to analyze accountability for public policies from the informative and justifying dimension, and from the evaluative and sanctioning dimension. The first dimension I propose contains elements related to transparency (information and justification), by means of which the actor(s) provide(s) information about their actions (and the reasons for them) to the forum(s). This dimension is a prerequisite of the second one, since in the absence of any information, the forums could not carry out the processes of evaluation and sanction. However, “transparency as such is not enough to qualify as a genuine forum of accountability, because transparency does not necessarily involve scrutiny by a specific forum” (Bovens, 2007: 453). For this reason, I incorporate a second dimension of accountability which implies the possibility of scrutiny and enforcement by the forum(s) (evaluation and sanction). In the first dimension I have clustered the accountability components that are developed by the actor(s), while the second groups those fulfilled by the forum.

a) Informative/justifying dimension. This dimension of accountability is made up of two moments. First, actor A divulges information regarding the public policy, and actor B can gain access to it whenever he requires. This is the fundamental principle of accountability, for it is only through the availability of information that government’s actions can be evaluated and sanctioned. If this information does not exist, the citizens, the legislative power, and auditing offices would not be able to issue some kind of judgment and apply a sanction.

The second moment corresponds to the justifying part of this dimension. In it, actor A justifies to actor B the decisions and results produced by the policy implementation. In this moment, the amount of information that the government makes public is not the only thing that matters; what is relevant are the reasons which are referred to when justifying the content of this information.

b) Evaluative/sanctioning dimension. In this dimension of accountability, I present a distinction between the evaluative part and the

sanctioning part. As I mentioned before, some authors have mentioned an imposing and sanctioning aspect of accountability (Grant and Keohane, 2005; Mulgan, 2000, 2003; Schedler, 1999) and others, in their turn, have referred to the possibility of passing judgment on the behavior of the actor, which can lead both to approval and to sanctions (Bovens, 2005, 2007). Although not all of these authors make this distinction in an explicit manner, in all of their definitions of accountability we can find the idea that for every sanction given, there is a previous process for judgment and evaluation of decisions and actions. For this reason, I suggest that this dimension is also formed by two moments that can be clearly differentiated. The first consists of a group of evaluations –both internal and external– that are applied throughout the policy process and which have the objective of analyzing the effects that the policy has produced.

In its turn, the second moment is focused on the imposing aspect, or else, on the sanctions to be imposed on those responsible for the policy, when they incur in arbitrary practices, power abuse, acts of corruption or, simply, in an unsatisfactory performance in policy formulation and implementation.

5.2. Analysis of accountability in two phases of the policy process: formulation and policy implementation

As I already mentioned, in this research I also propose analyzing, from the viewpoint of the two dimensions of accountability, two central stages that make up, at least, every public policy: formulation and policy implementation. I focus on these two stages because in the policy process literature, once the problem has been established in the public agenda, these phases are central pieces that determine every public policy (Bardach, 1977, 2000; Howlett, 2011; Majone, 1989; Parsons, 1995).

5.2.1. Accountability in the policy formulation

By the policy formulation stage I mean the processes of problem definition, which include the identification of the causes of the problem and the objectives of the policy; and the policy design, which includes the selection and/or the creation of the instruments that will be used to achieve the policy objectives. If a public policy is a selection and definition of the problem, the analysis of accountability should start from the very definition of the problem that is trying to be solved. Various authors have insisted in that every public policy begins with the recognition and definition of a public problem (Bardach, 2000; Majone, 1989; Merino, 2010; Parsons, 1995). But they have also pointed out that this problem definition is accompanied by an entry theory and a value framework from which the causes of the problem are established, as well as the objectives of the policy and the instruments to attain them. The central idea is that adopting a specific entry theory and value framework determines the way in which the public problem is defined and, therefore, the decisions and actions that will be carried out. “The words and the concepts we employ to describe, analyze or categorize a problem will frame and mouth the reality to which we seek to apply a policy or “solution” (...) As Popper and Kuhn argued, reality is perceived through a theory or framework, and the theory we choose determines the problem we see” (Parsons, 1995: 88). Seen through this light, accountability for a public policy must serve for actor A to inform and justify the entry theory, the values from which the public problem has been defined, and the instruments that will be used to comply the policy objectives; and for actor B to be able to evaluate and sanction these elements.

For the phase of policy formulation, I suggest analyzing accountability of four central elements that make up this phase: the causes, the objectives, the instruments and those responsible of the policy.

- The *causes* of the problem. These refer to the identification and definition that public authorities make regarding the roots that originated the public problem. For example, a so-

cial policy that establishes poverty as the central consequence of the lack of income will result in different decisions and actions from one where poverty is seen as a lack of liberties and capacities.

- The *objectives* of the policy. If every public policy seeks to produce a change in the problem that has been considered public, the objectives are the effects that are expected from this change (Meny and Thoenig, 1992). Thus, a health policy can be directed at different objectives: a universal health system, an assistance model for those who do not have access to health services, or else, a model directed at private insurance mechanisms.
- The *instruments* of policy. These are understood as the generic term for the wide variety of techniques that the government uses to comply with the objectives of a public policy (Howlett, 2011). For example, a health policy can use different instruments for its implementation: those that are derived from the decentralization of its activity, or from its centralization; or else, those that are designed from private, public or mixed management and financing.
- *Those responsible*. The policy process involves the problem of “many hands” (Thompson, 1980), so that it is difficult to assign responsibilities. For this reason, I propose that accountability encompasses those responsible for each one of the stages of the policy. In the formulation phase, those responsible are the actors involved in policy design.

5.2.2. Accountability in policy implementation

The implementation is a crucial phase of public policy. From the classic work of Pressman and Wildavsky, *Implementation* (1973), several studies on this policy stage have been developed. According to Hill (2003), “the theoretical 'story' of implementation” has focused on analyzing why a public policy can or cannot be carried out as it was conceived. In his view, the studies that were developed identified different variables that might affect implementation and,

in general, can bind into four general types of variables related to: the policy process itself (e.g., the resources devoted to policy execution), the characteristics of the organizations carrying out the policy, the agents involved (including their preferences and abilities), and the conditions (political and/or economic) in which it develops (Hill, 2003). The main criticism that these studies received indicated that the implementation had been understood as a hierarchical process (Barrett, 2004; DeLeon and DeLeon, 2002; O'Toole, 2000), so they started favoring a bottom-up model, over this top-down model, in which the street level bureaucrats also have a fundamental role in implementing the policy (Hill, 2003).

Beyond the differences between implementation models, what I want to emphasize is that this phase is “a process of interaction between goal-setting and the actions engaged to reach them” (Pressman and Wildavsky, 1973: xxii). Implementation is the set of actions that seek to reach the policy objectives, through the interaction of various resources, responsible agents and results. To analyze accountability of this phase of the policy is also crucial because it allows to identify deviations that may occur in relation to the objectives of the policy itself, but also because it allows to evaluate the relevance of these objectives, the performance of the leaders who took part in it, as well as the proper use of the resources assigned.

In the implementation phase of the policy, I suggest analyzing accountability of three central elements that make up this phase: Those responsible, the resources and the results of the policy.

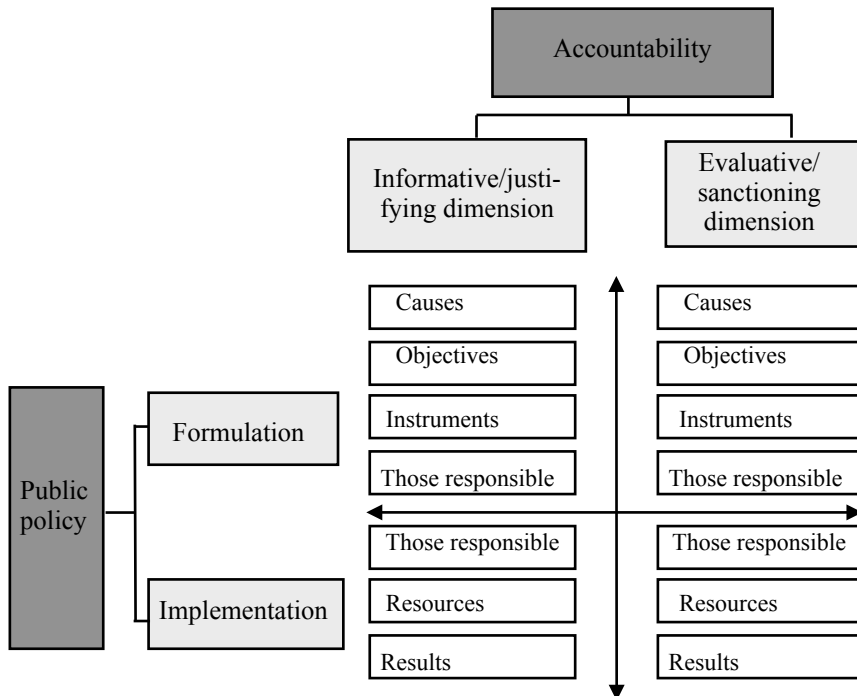
- Those *responsible*. This refers to the levels of government, the public organizations, the institutions and, particularly, the specific people or the individuals who are in charge of implementing the policy. This element must allow understanding who they are and what attributions, obligations and performance each one of them has in function of the policy objectives.
- The *resources*. They are understood as the set of means available to carry out the public policy. The analysis of ac-

countability of the policy resources can be synthesized in a concrete aspect: the budget assigned and executed in its implementation.

- The *results*. These refer to the effects and consequences produced by the policy implementation.

From the analysis matrix I propose, accountability of the policy formulation phase comes together in the information/justification and in the evaluation/sanction of the problem causes, the objectives, those responsible, and the policy instruments; and the implementation phase in the information/justification and evaluation/sanction of those responsible, the resources and the results of the policy. Next, I present the analysis matrix for accountability of policies, synthesizing the policy elements that should be accounted for.

Figure 2.3. Analysis matrix for accountability of policies



6. Measuring accountability for a public policy starting from its degree of formalization

6.1. The criteria for measuring accountability for public policies: “The formal rules matter”

In the previous sections I developed an analysis matrix for accountability of public policies formed by two dimensions (the informative/justifying dimension, and the evaluative/sanctioning dimension), applied to two central phases of the policy process (formulation and implementation) and to six basic elements that make up these phases (objectives, causes, instruments, those responsible, resources and policy results). This matrix can be seen as a map that responds to the question of *what* components should be incorporated into the analysis of accountability of a specific public policy. The objective of this section is to respond to the question of *how* to measure the level of accountability of these components. Hence, I develop the criteria that should be used to measure it.

In order to measure the level of accountability of a public policy it is fundamental to start from its formal aspect, for every public policy is sustained in the principle of legality and the legal framework where it develops (Pressman and Wildavsky, 1973). It is true that the formal aspect does not exhaust accountability that is carried out in practice. This is so because institutions are both formal and informal rules of the game (North, 1990). It is also true that the formal and practical levels of accountability do not always correspond to each other. However, without formal rules, information/justification and evaluation/sanction would be more difficult to put into practice. Above all, the establishment of accountability in the legal framework converts it, on the one hand, into a right that can be claimed by the people and exercised by the institutions in charge of it, and, on the other hand, into an obligation that governments must fulfill. Without the establishment of these rights and obligations

-without formalization-, accountability would become something that could occur randomly or even arbitrarily.

The analysis of formal rules is a fundamental step that represents a first approach to measure the level of accountability of specific public policies, making it possible to carry out comparisons between them. The studies that have measured *de jure* accountability (Koop, 2011) have usually done it from identifying the presence of a set of formal rules for accountability. However, they have not stated what characteristics these rules should have. Thus, the manner of analyzing the level of accountability that I propose is centered on the degree of formalization (Stinchcombe, 2001) of the informative/justifying and evaluative/sanctioning dimensions of the policy phases and their elements.

By formalization, I refer to the use of the concept in Stinchcombe, which points out three characteristics to be met by formal rules so that they work: firstly, these rules have to be “wide enough in scope so that it covers most of the situations in the area of life it is supposed to govern”; secondly, the “formality must have mechanisms to assure communicability and so that the governing cognitions are not sealed off from the people who actually have to manage the situations”; and thirdly, the formality “has to have a trajectory of improvement so that it can (...) increase its scope, and correct its errors” (Stinchcombe, 2001: 10). From the characteristics developed by this author, I propose that the degree of formalization will depend on four characteristics of the legal framework that regulate accountability of the policy: the *specific*, *binding*, *public*, and *autonomous character*. The specific and the binding character respond to the need for these formal rules to cover all elements that must be subjected to accountability; the public character responds to the concept of communicability and transparency outlined by Stinchcombe; and finally, the autonomous character is in line with the notion of improvement, since the existence of independent bodies is a guarantee of impartial assessment that contributes to the implementation of mechanisms to correct and improve the accountability processes.

The following is a detailed explanation of the four characteristics that I suggest the formalization of accountability for public policy must meet.

- a) *Specific character*. This characteristic refers to the degree of *development* that the legal framework for accountability of the policy has. For this research, I suggest defining the level of specificity in accountability of a public policy starting from the existence of norms that regulate each one of the dimensions and the elements in the analysis matrix that I present here, and in each one of the main normative ranks in the institutional context where it takes place. These levels are organized hierarchically through the level of the law that regulates them (from general to more specific). For example, the constitutional, fundamental or statutory level. Thus, the degree of development is greater when there are specific norms that include the information/justification and the evaluation/sanction of the basic elements of the formulation and policy implementation (objectives, causes, instruments, those responsible, resources and policy results).
- b) *Binding character*. This characteristic refers to the *validity* of the obligation to inform/justify and evaluate/sanction, assuming that what is legally mandatory has a greater ability to obligate accountability than what merely has a consulting character. This characteristic is an indispensable partner of autonomy, since accountability has a greater reach when the organ that informs/justifies and evaluates/sanctions is not only autonomous, but also, when the reports and resolutions it issues are mandatory and binding. For this research, I define the binding character from legally established obligatory nature to inform/justify and evaluate/sanction whatever refers to the objectives, causes, instruments, those responsible, resources and policy results.

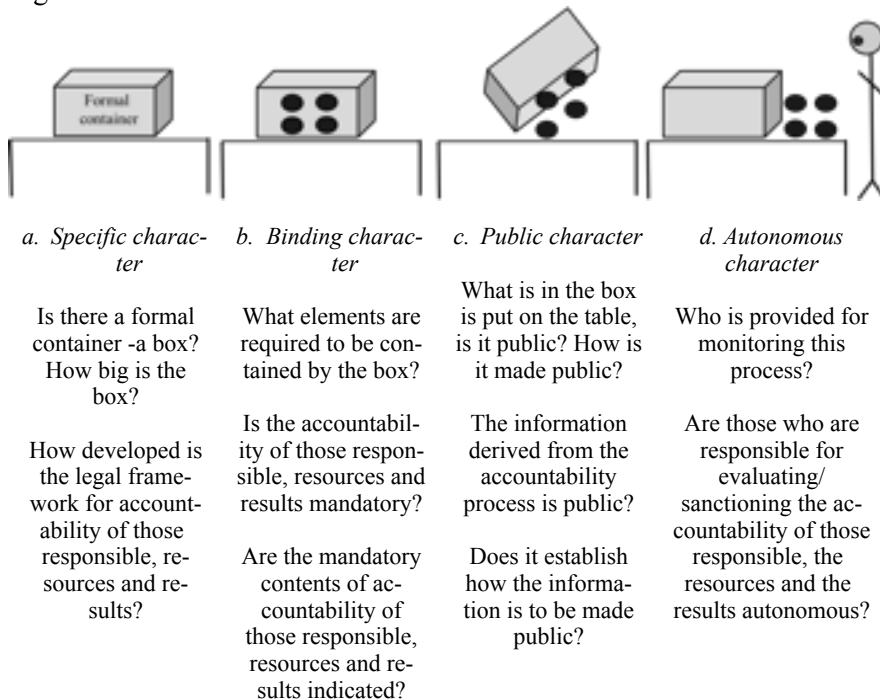
- c) *Public character*. This characteristic refers to the *importance* of information that is derived from the accountability process, insofar as it is made public and accessible. This definition highlights that the importance of information lies in its publicity and not solely in its production. Again, in order to analyze this characteristic, I propose to start from the legal obligation to make public the information/justification and the evaluation/sanction of the causes, objectives, instruments, those responsible, resources and results of the policy.

- d) *Autonomous character*. This characteristic refers to the *reliability* of the organs that monitor the process of information/justification, and those in charge of evaluation/sanction of the policy, from their autonomous character, understood as a necessary condition for their impartiality with regards to the actors who are subject to accountability. For this research, I define the autonomous character from four basic requirements that some authors have pointed out (Busuioc, 2011; Christensen and Lægreid 2006; Gilardi, 2002; Majone 1996, 1997; Verhoest *et al.*, 2004): policy, managerial, financial and personnel autonomy) of the bodies that evaluate/sanction. Policy autonomy refers to the independence of the leaders of these organs; managerial autonomy to the independence in deciding their internal activities and their work programs; personnel autonomy to the ability to decide over hiring, salary, evaluation, dismissal, among other aspects, of the personnel in the organ; and finally, financial autonomy refers to a specific budgetary allotment for developing their activities and their independence in the use of these resources assigned.

In order to illustrate the criteria used to measure formal accountability of public policy, I would like to exemplify it through the idea of a box on a table. The analysis of the specific character serves to identify whether there is a formal container -the box- embodying

the formal rules of accountability. For its part, the binding character allows to analyze whether these formal rules make accountability mandatory, stipulating the contents that must be accounted for (the contents of the box). The public character considers whether what is in the box should be put on the table for anyone to know what it contains. Finally, the autonomous character serves to value the independence of whoever is formally foreseen to monitor the information/justification and those that evaluate/sanction the process of opening the box, so that it does not coincide with whoever is responsible for filling it.

Figure 2.4. A box on a table: formalization characters



6.2. Levels of accountability and numerical valuation

Therefore, the level of accountability of a specific policy is a function of the different levels of formalization (compliance with the specific, binding, public, and autonomous character) of the dimen-

sions of accountability (the informative/justifying dimension, and the evaluative/sanctioning dimension), for the phases of the policy (formulation and implementation) and for the elements in them (objectives, causes, instruments, those responsible, resources and policy results).

Figure 2.5. Criteria for measuring accountability for a public policy

Degree of formalization	Dimensions of accountability	Phases and elements of the policy
<ul style="list-style-type: none"> -Specific character -Binding character -Public character -Autonomous character 	<ul style="list-style-type: none"> -Informative/justifying dimension -Evaluative/sanctioning dimension 	<ul style="list-style-type: none"> -Formulation <ul style="list-style-type: none"> Objectives Causes Instruments Those responsible -Implementation <ul style="list-style-type: none"> Those responsible Resources Results

I present three levels of formalization that indicate different degrees of compliance with the specific, binding, autonomous, and public character of accountability. I qualify each one as high formalization, medium formalization, low /or no formalization. As a first approximation, the study proposes a numerical valuation for measuring the level of accountability for a public policy. I have assigned to the variables a basic valuation scale with three possible values: $v= 1$, if the variable of accountability has a high level of formalization; $v= 0,5$, if the variable has a medium level of formalization, and $v= 0$, if the variable has low or no formalization.

Table 2.1. Numerical valuation for measuring the level of accountability for a public policy

	Formalization							
	Specific		Binding		Public		Autonomous	
	Inf/ Just	Eva/ Sanc	Inf/ Just	Eva/ Sanc	Inf/ Just	Eva/ Sanc	Inf/ Just	Eva/ Sanc
<i>Formulation</i>								
-Causes	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0
-Objectives	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0
-Instruments	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0
-Those responsible	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0
<i>Implementation</i>								
-Those responsible	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0
-Resources	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0
-Results	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0	1, .5, 0

Note: Inf/just=Informative/justifying dimension; Eva/sanc=Evaluative/sanctioning dimension.

In this first approach, the valuation of all variables has the same weight. However, the weight of the variables could be adjusted depending on the deemed theoretical relevance, or on the basis of the empirical analysis. From this numerical assignment one can obtain an overall assessment of accountability for a public policy by the sum of all values, or a partial assessment of each one of the dimensions of accountability, the characters of the formalization, or the

elements of the policy implementation (for example, accountability of information/justification of those responsible for policy implementation).

7. Conclusions: toward empirical studies that analyze accountability for policies

When I began to analyze accountability of governments, I found at least three reasons that justify its importance. The first lies in the liberal principle of checks and balances in political power, whose objective is to control its exercise and abuse (Hamilton *et al.*, 1961). The second reason is sustained in the principle of representativeness and the quality of democratic regimes, according to which the government must respond to the interests of citizens, who in their turn have faculties and instruments to evaluate it (Przeworski *et al.*, 1999; Morlino and Diamond, 2005). Finally, the third reason is related to learning and continuous improvement of public management (Aucoin and Heintzman, 2000). If accountability is based on these reasons, its analysis should not only center in electoral processes, for these are insufficient to evaluate the broadness in government actions and programs. For this reason, I focused on the analysis of accountability of the principal instrument of government: public policies.

In this chapter, I developed a proposal to analyze and measure accountability for public policies. This proposal:

- Argues that accountability must be analyzed from two dimensions (the informative/justifying dimension and evaluative/sanctioning dimension), which go beyond concepts such as *transparency* –which is limited to the information aspect–, or *enforcement* –which refers to sanction-. Accountability for policies, understood from these two dimensions, includes both mechanisms for information and justification, and for evaluation and sanction.
- Identifies the concrete elements of public policies that must be incorporated into the analysis of accountability. For this,

it uses two crucial phases in the policy process (formulation and implementation), and it identifies the basic elements that make up each one of these phases. The result is an analysis matrix that disaggregates accountability for policies into information, justification, evaluation and sanction of the policy formulation (causes of the problem, objectives, those responsible, and instruments of the policy), and of the policy implementation (those responsible, resources and policy results).

- Proposes a way to measure the level of accountability for a policy, from the degree of formalization of the legal framework that regulates each one of the components of the matrix suggested and, specifically, from its verification in four characteristics: specific, binding, autonomous, and public character.

This theoretic proposal identifies and limits the components that should be incorporated into the analysis of accountability for public policies, serving as an analytical reference for the development of empirical studies regarding the accountability of specific public policies. Thus, the partial analysis of an element in accountability of a public policy (for example, accountability of resources that are assigned and executed) can be done without losing sight of the whole map of accountability of that policy. The matrix also allows identifying the concrete elements where accountability of a specific policy is failing. For example: a public policy could comply with the informative/justifying dimension, but lack mechanisms for evaluation/sanction; or else, a public policy could be informing about and evaluating its results, and omitting what it is doing with its resources. It can only be said that a public policy is being accountable when it informs, justifies, evaluates and sanctions each one of its phases, particularly the phases of formulation and implementation, and within these, the basic elements that compose them.

Finally, the analytical and evaluative framework for accountability of policies I have developed, should allow to serve as an analytical tool for the development of empirical studies that compare levels of

accountability for different kind of policies (e.g., health, education, pensions policy) in different contexts (from countries or regions to complex multi-layered authority structures).

Once this proposal has been put forward, one might question whether all components are equally important and/or desirable. As mentioned, I have not made an assessment about whether some dimensions/elements/characteristics are more important than others, for the purpose of this section was to create a taxonomy that would identify and sort the components that must be taken into account to analyze and measure accountability in public policies. I suggest that the proper assessment about the importance of each component could be adjusted later, after adapting the theoretical framework to analyze a given policy, or based on the empirical case itself chosen.

In the next chapter I will test the validity of the proposal I have developed to analyze and measure accountability in the case of the health policy across regional governments of Spain.

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Chapter 3

The level of accountability in public health policy in the autonomous communities of Spain

Abstract: *The objective of this chapter is to present an empirical application of the analytical and evaluative framework that I developed in the second chapter to the analysis of accountability for the health policy in Spain, which is a policy based on the principles of universality, public character and political decentralization. For this, I focus on the analysis of the level of accountability of the implementation phase of this policy. Hence, I analyze the degree to which the three key elements of implementation are formalized, that is, those responsible, resources and policy results. Since Spain has a decentralized health policy whereby the autonomous communities are responsible for implementation, I focus my analysis on this level of government. Thus, I examine the level of accountability for health policy in the 17 autonomous communities that make up Spain.*

Keywords: Accountability, health policy, autonomous communities of Spain.

1. Introduction

In the previous chapter, I developed a proposal to analyze and measure the accountability of public policies. On the one hand, I suggested two dimensions for analyzing accountability for policies (the *informative/justifying dimension*, and the *evaluative/sanctioning dimension*), applied to two central phases of the policy process (*formulation* and *implementation*) and to six basic elements that make up these phases (*objectives, causes, instruments, those responsible, resources* and *policy results*). Based on the matrix de-

veloped for the accountability of public policies, I suggested measuring the level of accountability of a public policy starting from the degree of formalization of the legal framework that regulates the accountability of each one of the six elements mentioned above, specifically, by examining their compliance using four characteristics: *specific, binding, public and autonomous character*.

The objective of this chapter is to present an empirical application of this proposal to the analysis of accountability for the health policy in Spain, which is a policy based on the principles of universality, public character and political decentralization. For this, I focus on the analysis of the level of accountability of the *implementation* phase of this policy. Hence, I analyze the degree to which the three key elements of implementation are formalized, that is, *those responsible, resources and policy results*.

Since Spain has a decentralized health policy whereby the autonomous communities (ACs) are responsible for implementation, I focus my analysis on this level of government. Thus, I examine the level of accountability for the health policy in the 17 autonomous communities that make up Spain. In this chapter, I highlight the *elements, characteristics and dimensions* of health policy implementation that have been more or less formally developed. This analysis will therefore allow us for example, to see whether formal rules for the informing/justifying of health policy implementation (dimension centered on transparency) are more or less developed than the formal rules for evaluating/sanctioning (dimension centered on enforcement). In addition, it will allow us to examine whether formal regulations are developed to the same degree for the accounting of public expenditure in implementation and for holding officials accountable; to see whether formal regulations have been developed in a specific manner; to see whether they provide for autonomous mechanisms to inform/justify and to evaluate/sanction implementation; and to discover if there are formal mechanisms in place to make certain information public in relation to those responsible, resources and the results of policies. But above all, this analytical proposal, focusing on the formal aspect, will allow for com-

parisons between the different levels of accountability of each of the elements outlined here in the 17 ACs to be analyzed.

This chapter is divided into six parts. Firstly, I specify the methodology used for this analysis. Secondly, I justify the case study selection. In the third, fourth and fifth parts, I analyze the level of formalization for the implementation elements of accountability (those responsible, results and policy resources, respectively) in each of the ACs of Spain. And finally, I draw some conclusions.

2. Methodology

In order to analyze the level of accountability for health policy in the 17 ACs of Spain, my analysis centers on the implementation phase of the policy. Unlike the phase of policy formulation, this is the most developed phase and one for which the actors and processes are clearly defined. I focus on this stage, since it is in such that the elements of the policy that have to be carried out can be identified. In the implementation phase of the policy, it is easier to identify those responsible, whereas in the formulation phase different actors to whom it is not always possible to assign formal responsibility may be involved. As I pointed out in the previous chapter, the policy formulation process should also be subject to an accountability process, as governments have to explain, for example, why they chose a social policy restricted to certain groups over another social policy with universal coverage. However, in this research I propose to focus on the implementation phase as an approach that enables assessing the level of formal accountability of public policy from the formal rules governing the policy elements that should be put in place.

The analysis of the level of accountability of health policy implementation is carried out based on the degree of legal formalization it has. I present three levels of formalization that indicate different degrees of compliance with the specific, binding, public, and autonomous character. I qualify each as high formalization, medium

formalization, low/or no formalization. I also take into account the decentralized and multilevel nature of health policy in Spain. Where the autonomous community (AC) has its own formal rules for accountability, the degree of development is considered higher.

Hence, as shown in Table 3.1., the *specific character* of the formalization will be considered higher where AC governments (which have been assigned the competence over health policy implementation) have developed a specific regulatory framework of accountability for each of the implementation elements, namely resources, those responsible and policy results. In relation to the *binding character* of accountability, this is considered to be more developed when the AC legislation makes information/justification and evaluation/sanction of the different elements of implementation compulsory and when it establishes the contents to be included in the information and evaluation. The *public character* of accountability will be considered more developed when the formal rules set by the ACs make it compulsory to make public all information related to the implementation elements, and when they include the processes to be followed for the publication of public information. Finally, the *autonomous character* of formalization will be considered more developed where the AC institutions that evaluate/sanction meet all four characteristics mentioned above: political, administrative, financial and personnel autonomy.

Table 3.1. Levels of accountability of those responsible, resources and results for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>	Regulations exist - <i>statutory law</i> - that set out how each element of implementation (those responsible, resources and policy results) is to be made accountable. These formal regulations are developed by the ACs.	The regulatory framework of the AC has a <i>general law</i> that incorporates how each element of implementation is made accountable.	The AC has only some <i>general mentions</i> set out in law or none at all. Given this absence, the AC is only subject to the State laws

<i>Binding character</i>	The regulations set by the AC make information/justification and evaluation/sanction of the different elements of implementation <i>compulsory</i> , and identify the <i>contents</i> that these must have. For example, it mentions the degree to which information must be disaggregated.	The regulations set by the AC make information/justification and evaluation/sanction of the different elements of implementation <i>compulsory</i> , but <i>do not identify the contents</i> that these must have.	<i>No obligations</i> are set out in these regulations. Given this absence, the AC is only subject to the State laws.
<i>Public character</i>	The regulations set by the AC make it <i>compulsory to make public</i> the information related to the implementation elements, and set out <i>the processes</i> on how this is to be carried out. For example, it mentions how often it is to be made public and the means that must be used to publish it.	The regulations set by the AC make it compulsory to <i>make public</i> this information, but <i>does not specify the procedure</i> or how this is to be done.	There is <i>no legal requirement to make information public</i> . Given this absence, the AC is only subject to the State laws.
<i>Autono. character</i>	The AC institutions that evaluate /sanction are <i>independent</i> (politically, administratively, financially and in terms of personnel).	The AC institutions are <i>autonomous in at least one of the four characteristics</i> that make up the autonomous character of accountability.	The <i>institutions are temporary</i> (they are dependent on the public administration of government) or they do not exist. Given this absence, the AC is only subject to the autonomous bodies determined by the State law.

From the analysis of the regulatory framework of the 17 ACs of Spain, I identified that there is no autonomous body to monitor the information/justification of health policy, as these bodies depend on both regional governments and the central government. Since this aspect of the formalization does not contain any variation, I focused my analysis on the degree of autonomy that the bodies responsible for evaluating/sanctioning the accountability process enjoy.

In order to analyze whether the legislation sets out formal rules to inform/justify and to evaluate/sanction with respect to those responsible, resources and policy results, I have analyzed the regulatory

framework set out in the legislation related to health policies at State and AC levels. Likewise, I have focused on the legislation that refers to the functioning and organization of governments, the regulation of public officials and high-ranking personnel, public finance legislation, and auditing bodies (both internal and external). I specifically analyzed whether the formal regulations met a specific, autonomous, binding and public character, following what I set out above. The list of the legislation analyzed can be found in the References section at the end of the chapter and a detailed analysis is set out in Annex 1-3.

3. Case study selection: The analysis of health policy in Spain

This part of the research is conducted through case studies, in order to test, with greater accuracy and depth of analysis (George and Bennett, 2005: 19), the conceptual validity of the analytical and evaluative framework that I have developed in Chapter 2.

Governments carry out various policies, whose sphere ranges from economic growth, defense or immigration, to housing, pensions, education, and health. In terms of accountability, these policies differ in the object of accountability, in the various actors responsible for them, but also in the extent of the accountability forums. Certain policies, such as defense and foreign policy, have more restricted accountability forums, not only by the nature of the issue, but also by the degree of specialization that these forums require. However, other public policies, such as education or health, have broader accountability forums, as these policies have a direct impact on population at large

All policies, at least in democratic regimes, are public and are therefore required to be open and verifiable. However, some policies, due to their special characteristics, require a higher degree of accountability. Social policies, specifically those which have universal coverage and provide a public service, must be made accountable to

the public since they directly affect all citizens, as holders of this right. In this research, I focused on analyzing health the health policy in Spain, since it has a public character and universal coverage.

Health policy in Spain has a decentralized design, whereby the regional governments are responsible for its implementation, which allows for the analysis of variation across levels of accountability in the ACs that make up Spain. In a comparative research across countries, it would be difficult to control some aspects, such as cultural differences, so that analyzing the various governments in the same country (in this case, the ACs of Spain) allows the reduction of these differences and, at the same time, enables us to have a variation in the level of accountability of the policy across the different regional governments.

At the same time, the ACs have a high variation in their characteristics and in their formal rules for implementing health policy. For example, the decentralization process of health policy has been developed at different speeds; hence the transfer of competences from the State to the autonomous communities (including health policy) has varied. It started with the so-called “*Historical Nationalities*” and was then expanded to all other autonomous governments.¹ Of all the ACs, seven were pioneers in the process of decentralization in health policy (Catalonia, Galicia, Basque Country, Andalusia, Valencia, Navarre and the Canary Islands) and the other ten did not gain competences over health policy until 2002 (Aragon, Asturias, Balearic Islands, Cantabria, Castile-La Mancha, Extremadura, Castile-Leon, La Rioja, Murcia, and Madrid). The governments of these ACs have been of different ideologies: Andalusia, Aragon, Asturias, Castile-La Mancha and Extremadura have had, mainly, left-leaning governments –they have been governed by the Spanish Socialist Workers Party (PSOE)-; while the Balearic Islands, Cantabria, Murcia, Navarre, La Rioja, Valencia, Galicia, Madrid and Castile-

¹ Historical Nationalities are the Basque Country, Catalonia, Galicia and Andalusia. These autonomous communities were pioneers of the process of decentralisation -which includes the decentralization of health policy.

Leon have had right-wing governments –they have been governed mainly by the Popular Party (PP)-; and the Basque Country, Canary Islands and Catalonia have had right-wing nationalist governments –Catalonia has been governed by Convergence and Union (CiU) and the Basque Country by the Basque Nationalist Party (PNV), and Canary Islands by the Canarian Coalition (CC). Finally, in some of these ACs, such as in Madrid and Catalonia, the implementation of health policy has involved public and private management.

This variation across ACs is useful in two respects. Firstly, it allows assessing the validity of my approach to measuring different levels of accountability. Secondly, it facilitates evaluating which factors can best account for such differences. This is undertaken in Chapter 4.

4. The accountability of those responsible for the implementation of health policy in Spain

In this section, I analyze the level of accountability of those responsible for health policy in each of the ACs of Spain. Firstly, I describe, in general, who are responsible for this policy. Secondly, I analyze the accountability of those responsible for this policy from the level of formalization of the specific, binding, public and autonomous character, for each of the two dimensions of accountability (the informative/justifying dimension, and the evaluative/sanctioning dimension).

4.1. Who is responsible for health policy?

To analyze the accountability of those responsible for health policy, I first introduce how responsibilities for the implementation of this policy are assigned. Health policy in Spain is a multilevel policy that involves three levels of government: the State government, autonomous communities and local governments. Implementation lies directly with the governments of the ACs and, therefore, is a decentralized policy. Several authors (Moreno, 2009; Gallego,

2003; Rico and Lopez-Casanovas, 2003) have emphasized that the decentralized nature of this policy stems from the demand for greater self-government made by some territories, especially in the so-called “*historical nationalities*”. This demand led to the decentralization of health policy in Catalonia in 1981, Andalusia in 1984, Basque Country and Valencia in 1987, Galicia and Navarre in 1990, and the Canary Islands in 1995. The process culminated in 2002 with the transfer of health competencies to all the other ten autonomous communities that were still managed by the National Health Institute (INSALUD) (Moreno, 2009: 107-108).

The multilevel design of this policy means that the State is responsible for overall coordination of the National Health System (NHS from now on), basic health legislation, the establishment of health information systems, drug and medication policy, regulation of the provision of basic services, human resources, and regulating the quality of services provided, among others. ACs are responsible for implementing this policy in their respective health systems, having the competence to legislate in this area. Health systems are therefore regulated by the State and by the autonomous communities. Local governments are also involved since they participate in health boards, assuming basic responsibilities for health control.

Within the basic structures of State and regional governments there are at least two groups whose decisions and actions have a direct impact on the implementation of this policy: high-ranking officials and health professionals. The first group is responsible for taking overall management decisions related to coordination, regulation, control and evaluation of policy. This first group includes the Minister for Health, the health secretaries for each of the ACs, members of the governing bodies relating to ACs health –such as secretaries and general directors- and may also include the holders/heads of autonomous bodies, public health foundations or consortia of the ACs. The second group is basically comprised of health workers from each of the regions, such as doctors and nurses.

4.2. The level of formalization for the accountability of those responsible

The State and the ACs have developed a regulatory framework for the selection, training, management, registration, mobility, evaluation, and sanction and disciplinary procedures of health professionals across the NHS. This high level of formalization is set out in Health Laws and Decrees requiring public records to be kept on health professionals. Thus, all the regions analyzed are subject to central State legislation, which is binding and requires them to keep records of the information on health professionals for the public records. In addition, the evaluation mechanisms and disciplinary procedures set out in the regulatory framework also apply to all health professionals across the whole State. At the same time, the regulatory framework of the State sets out the general principle of the need to publicize the appointment of health personnel. It also states that public records on health professionals should be accessible to the general population, and that they must at the very least, contain information for each professional such as the name, qualifications, area of expertise and where they practice.

As the accountability of health personnel is regulated at the State level and is similar in all ACs, I focus my analysis on the level of formalization of accountability for *high-ranking posts* in the ACs, since, this being a competence of this level of government, there are differences in their respective legal frameworks. In addition, I focus on this group of decision-makers, since they bear the highest level of responsibility for this policy. Following the levels of formalization of accountability defined in the methodology section of this chapter, in Table 3.2., I develop such levels for high-ranking posts for health policy.

Table 3.2. Formalization levels of accountability for the high-ranking posts for health policy in Spain

		High formalization	Medium formalization	Low and /or no formalization
<i>Specific charac.</i>	<i>Info/just</i>	The regulatory framework of the AC has a law on the information / justification of the performance of high-ranking posts in relation to health policy.	This regulatory framework includes a law on incompatibility and on records of activities of high-ranking posts. This law covers high-ranking posts belonging to different forms of public management -such as public health consortia and foundations-.	The regulatory framework has scant references to records of activities of high-ranking posts, or does not cover high-ranking posts belonging to different forms of public management.
	<i>Eva/sanc</i>	The regulatory framework of the AC includes a law that foresees the evaluation / sanction of the performance of high-ranking posts in relation to health policy.	The regulatory framework of the AC includes in its laws on incompatibility and records of activities of high-ranking posts, a system of evaluation and sanction of those who fail to comply with those records of activities. This law covers high-ranking posts belonging to different forms of public management -such as public health consortia and foundations-.	The regulatory framework has scant references to the evaluation and sanction of those who fail to comply with those records of activities, or does not cover high-ranking posts belonging to different forms of public management.
	<i>Info/just</i>	The regulatory framework of the AC requires high-ranking posts belonging to different forms of public management to turn over the records of their activities and makes explicit the contents that those should have.	This regulatory framework requires high-ranking posts belonging to different forms of public management to turn over such records, but does not make explicit the contents that those should have.	This regulatory framework does not explicitly mandate the turning over of such records, or make explicit the contents.

		High formalization	Medium formalization	Low and /or no formalization
<i>Binding charac.</i>	<i>Eva/sanc</i>	The regulatory framework of the AC establishes the obligation to evaluate and sanction the records of activities of high-ranking posts belonging to different forms of public management, and sets out the contents that such evaluations should have.	This regulatory framework establishes the obligation to evaluate and sanction the records of activities of high-ranking posts belonging to different forms of public management, but does not set out the content that such evaluations should have.	This regulatory framework does not explicitly mandate the evaluation and sanction of the records of activities, or sets out the contents
<i>Public charac.</i>	<i>Info/just</i>	The regulatory framework of the AC states that the records of activities are public, and establishes how they should be made public.	The regulatory framework of the AC states that the records of activities are public, but does not establish how they should be made public.	The records of activities are not public.
	<i>Eva/sanc</i>	The regulatory framework of the AC establishes the public nature of the evaluations and sanctions arising from the record of activities, and also specifies how these should be made public.	This regulatory framework establishes the public nature of the evaluations and sanctions arising from the record of activities, but does not specify how these should be made public.	These evaluations / sanctions are not public.
<i>Autonom. charac.</i>	<i>Eva/sanc</i>	The institutions that evaluate and sanction high-ranking posts of the AC comply with the four characteristics of autonomy: political, administrative, financial and personnel.	These institutions comply, at least, with one of the characteristics of autonomy already mentioned.	These institutions are not autonomous.

Note: Info/just= informative/justifying dimension, Eva/sanc= evaluative/sanctioning dimension.

4.2.1. Specific character

As I have mentioned, the State has developed a regulatory framework for health professionals across the NHS. However, it does not have a specific legal framework to regulate the information/justification and evaluation/sanction of health officials across all the autonomous communities. The State has some general formal rules that require the appointments of high-ranking officials to be advertised in the Official Gazette, and that regulate the records of activities, in order to avoid conflicts of interest in the exercise of their public office. These formal rules however only apply to central government officials, and it is therefore up to each AC to develop their own particular accountability rules to apply to their own health officials.

Informative/justifying dimension:

The ACs do not have specific formal rules to *inform/justify* health authorities. However, in their regulatory frameworks they do point towards some form of formalization. For example, all the regions require that the appointments of senior health officials be advertised -in their respective Official Gazettes. In addition, all the ACs have regulatory frameworks, covering incompatibilities and/or records of activities of high-ranking posts, which establish the list of posts that are subject to such legislation. Because the central State legislation makes provision for different forms of public management that can be applied to the health systems of the ACs -autonomous agencies, foundations, or public consortia-, I have assigned a greater level of formalization to those ACs that have laws relating to records of activities that incorporate in their list of high-ranking posts those responsible in these forms of public management. Eleven ACs (Andalusia, Balearic Islands, Basque Country, Canary Islands, Cantabria, Castile-La Mancha, Castile-Leon, Catalonia, Extremadura, Galicia and Navarre) have laws -and in some cases, regulations- (see Annex 1) that specify how such records of activities should be carried out and incorporate in their lists of high-ranking posts those responsible in the different forms of public management of this policy (Table

3.3.). Although the mentioned 11 ACs have this development, they do not reach a high level of formalization, since they do not regulate the information / justification of activities of high-ranking posts with respect to the exercise of health policy. That is, this type of regulation is limited to information on the activities external to the activity of those in high-ranking posts in health, in order to avoid conflict of interest.

In its turn, although the six remaining ACs (Aragon, Asturias, La Rioja, Madrid, Murcia and Valencia) also have regulations regarding high-ranking posts, they do not include those responsible in the various forms of the public management of this policy (Table 3.3.), or are deficient in the development of their own legislation. For example, legislation in Valencia only has a Decree for the creation of these records of activities, which does not reach either the hierarchical level or the formal development of the laws of the rest of the ACs; and, even if the legislation from the community of Madrid states that the heads of autonomous bodies and public institutions are considered high-ranking posts, it excludes those who belong to the hospitals created in the form of entities under public law, which is why I have assigned a low level of formalization (See also Annex 1).

Table 3.3. Regulation of records of activities of high-ranking posts in different forms of health management

ACs	<i>Presidents, directors and similar positions in autonomous bodies</i>	<i>Presidents, CEOs, executive directors and other executive positions in commercial companies in which the public administration participates/ contributes more than 50% of the capital or assets.</i>	<i>Presidents, directors and managers of the public foundations where the public administration participates/ contributes more than 50% of the capital or assets.</i>	<i>Presidents, directors and managers of the public consortia where the public administration participates/ contributes more than 50% of the capital or assets.</i>
Andalusia	x	x	x	x
Extremadura	x	x	x	x
Catalonia	x		x	x

ACs	<i>Presidents, directors and similar positions in autonomous bodies</i>	<i>Presidents, CEOs, executive directors and other executive positions in commercial companies in which the public administration participates/ contributes more than 50% of the capital or assets.</i>	<i>Presidents, directors and managers of the public foundations where the public administration participates/ contributes more than 50% of the capital or assets.</i>	<i>Presidents, directors and managers of the public consortia where the public administration participates/ contributes more than 50% of the capital or assets.</i>
Galicia	x	x	x	
Cantabria		x	x	
Navarre		x	x	
Balearic I.	x	x	x	
C. Leon	x	x	x	
Valencia	x	x	x	
Basque Country	x	x		
Canary I.	x	x		
C. Mancha			x	
La Rioja			x	
Madrid				
Murcia				
Asturias				
Aragon				

Evaluative/sanctioning dimension:

The ACs do not have formal rules with respect to the evaluation/sanction of health authorities, which is why none of these reach a high level of formalization. However, their regulatory frameworks have some formal development, which is limited to the evaluation/sanction of the records of activities mentioned above. The laws on the records of activities of 11 ACs (Cantabria, Basque Country, Galicia, Navarre, Extremadura, Castile-La Mancha, Andalusia,

Balearic Islands, La Rioja, Catalonia, and Canary Islands) establish a system of evaluation and sanction of the degree of compliance with the obligation to provide a record of activities and include high-ranking posts of the various forms of public management mentioned in the previous section (Table 3.3.). Although the mentioned 11 ACs provide those formal rules, they only reach a medium level of formalization, since they do not allow to evaluation and sanctioning of high-ranking posts on the decisions and actions carried out with regard to health policy. In turn, the legislations on records of activities of the remaining six ACs (Aragon, Asturias, Castile-Leon, Madrid, Murcia and Valencia) do not provide a system of responsibilities and sanctions arising from the record of activities, or do not highlight if high-ranking posts subjected to such sanctions include those belonging to different forms of policy management, which is why I have assigned them a low level of formalization (See also Annex 1).

4.2.2. Binding character

As previously mentioned, State regulations require public records of health professionals across the NHS to be kept and establishes the disciplinary system -warnings, sanctions and disciplinary procedures- to which all public employees and health professionals are subject. In addition, there are formal rules that require high-ranking officials in State public administration to register their goods and properties as well as to keep a record of their activities. It also establishes a disciplinary procedure to be followed if the rules are not followed. As I have mentioned, these formal rules only apply to central government officials, and it is therefore up to each AC to develop their own particular accountability rules.

Informative/justifying dimension:

The legal framework of almost all regions establishes as mandatory the development and maintenance of *information* systems that contain records of the activities carried out by high-ranking posts. However, only the regulatory framework of eight ACs (Andalusia,

Basque Country, Castile-La Mancha, Castile-Leon, Extremadura, Galicia, La Rioja and Navarra) makes explicit the "obligation" of high-ranking posts, in the various forms of policy management, to deliver such records of activities, as well as the "content" that these records should have - for example, in the legislation of Navarra, there is a stipulation regarding activities such as public or private activities carried out, income-generating or that could provide an economic income, any other remuneration that comes directly or indirectly from a private activity, among others -, which is why I have assigned it a high level of formalization (see Annex 1). For their part, the legislations on records of activities of high-ranking posts of four ACs (Cantabria, Balearic Islands, Catalonia and Canary Islands), which regulate the high-ranking posts of the various forms of public management, also point out the obligation they have to deliver their statements of activities, but do not establish the content that those records should have, which is why I have assigned them a medium level of formalization.

All the other ACs (Murcia, Madrid, Asturias, Aragon and Valencia) reach a low level of formalization, either because it is a partial obligation - because it does not cover high-ranking posts of different forms of public management - or because the obligation or the content mentioned above is not made explicit (see Annex 1).

Evaluative/sanctioning dimension:

The laws on records of activities of high-ranking posts in five ACs (Cantabria, Galicia, Navarre, La Rioja and Extremadura) mandate the evaluation and sanctioning of such records and, at the same time, indicate the content that the reports they present to their respective parliaments should have (the number of statements received, the number of high-ranking post-holders who have not complied with the obligation to deliver their statements of activities, the number of sanction proceedings initiated, the number of sanction proceedings resolved, violations committed and penalties imposed), which is why I have assigned them a high level of formalization. The laws of six ACs (Andalusia, Basque Country, Balearic

Islands, Canary Islands, Catalonia and Castile-La Mancha) also establish the infringements and penalties relating to records of activities, but do not indicate the content that the reports arising from those should consider, which is why I have assigned them a medium level of formalization.

Finally, six ACs (Asturias, Aragon, Valencia, Castile-Leon, Murcia and Madrid) reach a low level of formalization, either because the obligation is partial, since it does not include high-ranking posts of the different forms of public health management, or because the obligation to evaluate/sanction such activity statements is not fully developed (see Annex 1).

4.2.3. Public character

With respect to high-ranking personnel of the State, the central government notes that the details in the record of activities must be made public in the Official Gazette (Boletín Oficial del Estado). At the same time, as I have mentioned, the regulatory framework of the State sets out the general principle of the need to publicize the appointment of health personnel throughout the NHS.

Informative/justifying dimension:

All the regions covered require appointments of senior health officials to be advertised and made public -in their respective Official Gazettes. However, there are differences with respect to the publicity of the records of activities of those high-ranking posts. Only Andalusia, Cantabria, Castile-La Mancha, Galicia, and Extremadura have a high level of formalization, since they have concrete procedures that set out how the register of activities of high-ranking officials is to be made public. All five establish that these must be printed in their respective Official Gazettes and for Andalusia, Cantabria and Galicia, it must also be on online. For their part, nine ACs (Balearic Islands, Basque Country, Catalonia, Castile-Leon, Navarre, La Rioja, Asturias, Murcia and Valencia) have a medium

level of formalization, for although they have established that those registers are public, they have not developed the formal rules for them to be advertised, and are solely subjected to the legislation on access to public files and records, in which the information is only accessible by means of a formal petition. Finally, the ACs of the Canary Islands, Madrid and Aragon have a low level of formalization. The first two because they do not specify whether this information is public; and with regards to the case of Aragon, the register of activities for high-ranking personnel is not made public (see Annex 1).

Evaluative/sanctioning dimension:

The formal rules of 11 ACs (Andalusia, Asturias, Cantabria, Castile-La Mancha, Canary Islands, Catalonia, Balearic Islands, Extremadura, La Rioja, Galicia and Navarre) do not indicate explicitly the public nature of the evaluations/sanctions of the records of activities of high-ranking posts, but point out that such evaluations must be submitted to their respective parliaments, indicating the procedures for doing so -annually or semi-annually-, which is why I have assigned a medium level of formalization. The remaining six ACs (Aragon, Basque Country, Castile-Leon, Murcia, Madrid and Valencia) only reach a low level of formalization, because they do not establish that these evaluations are public and/or to be submitted to their respective parliaments (see Annex 1).

4.2.4. Autonomous character

Evaluative/sanctioning dimension:

Most of the legal frameworks of the autonomous communities designate internal agencies as the bodies responsible for keeping and evaluating records of the activities of senior officials. That is, they are not independent bodies; they are part of the public administrations and are directly dependent on political appointees. Thus, these agencies are not independent from the actors who are subject to ac-

countability. The reliability of the information and the evaluation they produce is therefore not always guaranteed. Only Galicia and Navarra have established offices for records of activities, which although lacking political, financial and personnel autonomy, they do have management autonomy, which is why I have assigned them a medium level of formalization. In the case of Galicia, this record is managed by the Office of Incompatibilities and Best Practices (*Oficina de Incompatibilidades y Buenas Prácticas*), which, although attached to the Government Department (*Consejería de Gobierno*), has "functional autonomy"; and in the case of Navarre, by the General Direction for Public Administration at the Department of Interior (*Dirección General de Función Pública del Departamento de Presidencia e Interior*), which the law establishes it has "complete independence of the bodies responsible for it and any other" (see Annex 1).

Table 3.4. Formalization of the informative/justifying dimension of accountability of those responsible for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>		<ul style="list-style-type: none"> -Andalusia -Balearic I. -Basque Country -Canary I. -Cantabria -Castile-Mancha -Castile-Leon -Catalonia -Extremadura -Galicia -Navarre 	<ul style="list-style-type: none"> -Aragon -Asturias Madrid -Murcia -Valencia -La Rioja
<i>Binding character</i>	<ul style="list-style-type: none"> -Andalusia -Basque Country -Castile-Mancha -Galicia -Navarre -Castile-Leon -Extremadura -La Rioja 	<ul style="list-style-type: none"> -Balearic I. -Catalonia -Canary I. -Cantabria 	<ul style="list-style-type: none"> -Aragon -Asturias -Valencia -Murcia -Madrid

Table 3.4. Formalization of the informative/justifying dimension of accountability of those responsible for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Public character</i>	-Andalusia -Galicia -Extremadura -Cantabria -Castile-Mancha	-Balearic I. -Basque Country -Catalonia -Castile-Leon -Navarre -Murcia -La Rioja -Asturias -Valencia	-Aragon -Canary I. -Madrid

Table 3.5. Formalization of the evaluative/sanctioning dimension of accountability of those responsible for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>		-Cantabria -Basque Country -Galicia -Navarre -Extremadura -Castile-Mancha -Andalusia -Balearic I. -Catalonia -Canary I. -La Rioja	-Aragon -Asturias -Castile-Leon -Madrid -Murcia Valencia
<i>Binding character</i>	-Cantabria -Galicia -Navarre -Extremadura -La Rioja	Basque Country -Balearic I. -Canary I. -Andalusia -Catalonia -Castile-Mancha	-Asturias -Aragon -Valencia -Castile-Leon -Madrid -Murcia
<i>Public character</i>		Andalusia Asturias Cantabria Canary I. Castile-Mancha Catalonia Balearic I. Extremadura Galicia Navarre La Rioja	Aragon Castile-Leon Basque Country Murcia Madrid Valencia

Table 3.5. Formalization of the evaluative/sanctioning dimension of accountability of those responsible for health policy in Spain

	High formalization	Medium formalization	Low and/or no formalization
<i>Autonomous character</i>		-Navarre -Galicia	-Andalusia -Aragon -Asturias -Balearic I. -Basque Country -Castile-Leon -Canary I. -Cantabria -Catalonia -Castile-Mancha -Extremadura -La Rioja -Madrid -Murcia -Valencia

5. The accountability of implementation results of health policy in Spain

In this section, I analyze the level of accountability for the results of health policy. Firstly, I discuss, in general, State laws that provide mechanisms of accountability for the results of health policy, which apply across the NHS and, therefore, in all ACs. Secondly, I analyze the accountability of the results in each of the ACs, from the level of formalization of the specific, binding, public and autonomous character, for the two dimensions of accountability -the informative/justifying dimension, and the evaluative/sanctioning dimension.

5.1. Public health policy results

Once the decentralization of health policy was completed in 2002, a set of mechanisms was designed for formal coordination between the governments of the State and the ACs. From this date, various State laws have been passed that apply to the whole of the National Health System (NHS) – some examples of these are; the NHS Cohesion and Quality Act, 2003 (LCCSNS in its Spanish acronym) which was designed to coordinate and unite the different health sys-

tems across the 17 ACs and the basic law of 2002 regulating the Autonomy of Patients and the Rights and Obligations in terms of Information and Clinical Documentation (LAPDOIDC in its Spanish acronym). This latter law was designed to ensure that the same health information was accessible for all users regardless of their place of residence. These regulations provide formal mechanisms for the accountability of policy results, the establishing of rights to information on users' rights and obligations, on services and welfare benefits available, their quality and the requirements to access these. In addition, it also covers the Health Information System (HIS), which makes information public on protected population, human and material resources, pharmacy and health products, financing, results, and expectations and citizens' opinion.

These formal rules also include the creation of; i) the National Health System Observatory, whose aim is to continuously monitor the services provided across all ACs via regular comparative studies. It also analyzes the organization and provision of services, their management and results obtained. ii) The Quality Inspection Office (*Agencia de Calidad*), which is a body in charge of evaluating health centers and service provision. iii) The High Inspectorate (*Alta Inspeccion*), whose remit includes to supervise and ensure that the health programs of the autonomous communities include the objectives set out by the State laws.

These are some of the changes that the State has carried out and that govern all ACs. However, as already mentioned, all the faculties for the implementation of the policy are vested in the ACs themselves, so they have opportunities to adjust and/or extend the rules outlined by the central government. In the next section, I analyze the degree to which accountability regulations are formalized in all the autonomous communities.

5.2. The level of formalization for the accountability of public health policy results

Following the levels of formalization of accountability defined in the methodology section of this chapter, I develop such accountability levels for the results of health policy in Table 3.6.

Table 3.6. Formalization levels of accountability for the results for health policy in Spain

		High formalization	Medium formalization	Low and /or no formalization
<i>Specific charac.</i>	<i>Info/just</i>	The AC (autonomous community) has a law on rights of access to health information, which includes information on policy outcomes.	The General Health Law of the AC incorporates rules on the right of access to health information.	The General Health Law of the AC has scant references to information on the results of health policy. Given this absence, the AC is only subject to the central State legislation.
	<i>Eva/sanc</i>	The regulatory framework of the AC has a law regulating the evaluation/sanction of the results of the policy.	The Health Law of the AC includes the evaluation/sanction on the policy results only in terms of their Health Plans.	The AC Health Law has scant references on the evaluation of the results. Given this absence, the AC is only subject to the central State legislation.
	<i>Info/just</i>	The regulatory framework of the AC establishes the obligation to inform on the results of the policy, and sets out the contents that such information should include.	The regulatory framework of the AC establishes the obligation to inform on the results of the policy, but does not set out the contents.	The regulatory framework of the AC does not make explicit such obligation. Given this absence, the AC is only subject to the State legislation.

		High formalization	Medium formalization	Low and /or no formalization
<i>Binding charac.</i>	<i>Eva/sanc</i>	The regulatory framework of the AC establishes the obligation to evaluate and sanction the results, and sets out the contents that such evaluations should include.	The regulatory framework of the AC establishes the obligation to evaluate and sanction the results of the policy, but does not set out the contents that such evaluations should include.	The regulatory framework does not make explicit either the obligation or the contents. Given this absence, the AC is only subject to the State legislation.
<i>Public charac.</i>	<i>Info/just</i>	The regulatory framework of the AC establishes that the health policy outcomes are public, and specifies how these should be made public.	The regulatory framework of the AC establishes that the health policy outcomes are public, but does not specify how these should be made public.	The public nature of this information is not made explicit. Given this absence, the AC is only subject to the State legislation.
	<i>Eva/sanc</i>	The regulatory framework of the AC establishes that Health Plans -which include mechanisms of evaluation of the policy- are public, and specifies how these should be made public.	The regulatory framework of the AC establishes that Health Plans are public, but does not specify how these should be made public.	These evaluations/sanctions do not have a public nature. Given this shortcoming, the AC is only subject to the State legislation.
<i>Autonom. charac.</i>	<i>Eva/sanc</i>	The institutions of the AC that evaluate/sanction the results have four characteristics of autonomy: political, administrative, financial and personnel.	The institutions of the AC that evaluate and sanction the results have, at least, one of the four autonomy characteristics.	These institutions are not autonomous. Given this shortcoming, the AC is only subject to the evaluation/sanction that might be performed by the autonomous bodies determined by the State legislation.

Note: Info/just= informative/justifying dimension, Eva/sanc= evaluative/sanctioning dimension.

5.2.1. Specific character

As mentioned, the central government has developed formal rules for the accountability of health policy results. These are set out primarily in the above-mentioned laws, the LCCSNS and LAPDOIDC. These have incorporated the rights of users to receive health information, and have created the following evaluation mechanisms: the Health Information System (*Sistema de Información Sanitaria*), the NHS Observatory (*Observatorio del Sistema Nacional de Salud*), the Quality Agency (*Agencia de Calidad*) and the High Inspectorate (*Alta Inspección*). I will now analyze the specific rules that the ACs themselves have developed.

Informative/justifying dimension:

Six autonomous communities (Extremadura, Castile-Leon, Castile-La Mancha, Galicia, Murcia, Navarre) have developed specific formal rules to *inform/justify* on health policy results. This is due mainly to them having developed legislation on health information rights, which covers the right to obtain information on the health system (See Annex 2). Although Andalusia, Aragon, Cantabria and La Rioja have not developed laws on health information, they have, however, included some of these rights of access to health information in their general health laws, which is why I have assigned them a medium level of formalization. For their part, the health legislation of the seven remaining communities (Asturias, Basque Country, Canary Islands, Madrid, Catalonia, Balearic Islands and Valencia) have only incorporated the regulation of patient information -as a health services user- but not the information related to health system outcomes of these ACs, which are therefore subject only to the aforementioned central State legislation. This is the reason why I have assigned them a low level of formalization.

Evaluative/sanctioning dimension:

Nine ACs (Andalusia, Aragon, Galicia, Cantabria, Catalonia, Castile-Leon, Extremadura, Valencia and Balearic Islands) have provision in their respective health laws for evaluations of their

Health Centers and Services and their Health Plans -which are intended to be a framework of health measures in each of the ACs. This is the reason why I have assigned them a high level of formalization. For their part, health laws in seven ACs (Asturias, Castile-Le Mancha, Basque Country, Murcia, Madrid, Navarre, and Canary Islands) have only introduced evaluation mechanisms in the section on their Health Plans, which is why they only reach a medium level of formalization. Finally, the health law of La Rioja makes scant reference to the evaluation of the results of this policy, thereby reaching a low level of formalization.

5.2.2. Binding character

As mentioned earlier, the formal rules set by the State provide for a central Health Information System that must be able to access information on the "results" of health policy in all ACs. This forces regional governments to make the required information available to this system. For their part, the evaluations that can formally give rise to sanctions by the State are those carried out through its regulatory body (High Inspectorate), which is responsible, among other assignments, "to monitor the adequacy of the Health Plans and programs of the ACs and the general objectives established by the State" (LCCSNS, art. 76). This is a formal mechanism for the control of the implementation of health policies for all ACs. However, as I have already mentioned, although State legislation (the LCCSNS) created this body, it did not set out formal rules on how it must operate. In the following section, I will discuss the formal development achieved by ACs on the accountability of the results.

Informative/justifying dimension:

The regulatory frameworks of ten ACs (Galicia, Navarre, Aragon, Extremadura, Castile-La Mancha, La Rioja, Cantabria, Murcia, Castile-Leon and Basque Country) provide access to health information as a "right", and also indicate the content that the information related to the results of this policy should include -for example,

waiting-lists indicators or the coverage of health indicators- which is why I have assigned them a high level of formalization. This "right" is also incorporated in the health legislation of six ACs (Asturias, Andalusia, Madrid, Balearic Islands, Canary Islands and Valencia). However, they do not develop the content that the information on the results of the policy should have -they are limited to information on services and welfare benefits available and requirements of access- which is why I have assigned them a medium level of formalization. Finally, Catalan health legislation does not make this right explicit, so that it is only attached to the obligation stated in the central State legislation, and therefore only reaches a low level of formalization (see also Annex 2).

Finally, it is important to note that there are differences in the amount of information the ACs reveal. For example, only Galicia and Aragon have formally established that citizens have the right to know the information on indicators of efficiency of the NHS, at the same time as the coverage of their health programs and information relating to waiting lists (see Table 3.7.).

Table 3.7. Information about the health policy results that citizens have the right to know

ACs	HPI	SWBA	QMI	EQCHS	EINHS	CHPI	WLI	ICSHC	ORSIH
Galicia	x	x	x		x	x	x		
Navarre	x	x	x	x			x	x	
Aragon		x	x		x	x	x		
Extremadura	x	x	x	x				x	
C. Leon	x	x	x	x				x	
La Rioja	x	x		x			x	x	
Cantabria	x	x	x				x	x	
Murcia	x	x		x				x	
C. Mancha	x	x		x				x	
Valencia		x						x	

Andalusia		x								x
Madrid		x								
Basque C.								x		
Balearic I.		x								
Catalonia										
Canary I.		x								
Asturias		x								

Note: HPI= Health programs information; SWBA: Services and welfare benefits available and requirements of access; QMI: Quality mechanisms implemented; EQCHS: Evaluation of the quality of the centers and health services; EINHS: Efficiency indicators of the NHS; CHPI: Coverage of health programs indicators; WLI: Waiting lists indicators; ICSHC: Information on the characteristics of the service or health center, facilities, and technical means; ORSIH: Official reports and studies on inequalities in health.

Evaluative/sanctioning dimension:

Six ACs (Aragon, Andalusia, Cantabria, Canary Islands, Galicia, and Castile-La Mancha) have a high level of formalization, because their Health Laws make it compulsory to evaluate their health systems. These laws refer to the evaluation of the level of compliance with the provision of health services, of the rights recognized by law, of the quality of the various care units of health centers and services, and of all the healthcare activity of health centers, services and establishments. In turn, the health legislation of these six ACs also incorporates evaluation mechanisms in their Health Plans, specifying the “content” that such evaluations of results should have, such as “the analysis of the health situation”, “the plan methodology and evaluation”, “evaluation and analysis of the fulfillment of the objectives of the plan,” among others (see Annex 2).

On the other hand, the health legislation of nine ACs (Asturias, Basque Country, Balearic Islands, Castile-Leon, Catalonia, Extremadura, Murcia, Navarre and Valencia) establishes that its Health

Plans must incorporate evaluation mechanisms, but does not set out the elements that will be subject to evaluation. Finally, the health legislation of Madrid and La Rioja makes no mention of evaluation and sanction mechanisms of the results of this policy, which is why I have assigned them a low level of formalization.

5.2.3. Public character

The regulatory framework of the State notes that information on the results of health policy contained in the Health Information System is public information. However, it does not set out explicitly how the information is to be made public. That is, although this information system scrutinizes the gathering of information from the ACs by the central government, the explicit rules on how this should be made public have not been formalized yet. In the following section, I will discuss the formal development of the ACs in this area.

Informative/justifying dimension:

Eight ACs have a high level of formalization (Andalusia, Cantabria, Castile-Leon, Extremadura, Galicia, La Rioja, Murcia, and Navarre) because they stipulate that health information, as mentioned in the previous sections, is "public", and also because they identify the means by which such information will be made accessible (electronic means, internet, users guides). Five ACs (Aragon, Castile-La Mancha, Valencia, Basque Country and Balearic Islands) have a medium level of development, because, although they point out that the information is public, they do not specify the means to be used to make such information public. The rest of the ACs (Asturias, Catalonia, Canary Islands and Madrid) have a low level of formalization, because they do not explicitly mention such a public nature, and are thereby subject to central State legislation.

Evaluative/sanctioning dimension:

The health legislation of six ACs (Basque Country, Balearic Islands, Canary Islands, Catalonia, Galicia and Navarre) forces governments to submit the *evaluation* of the Health Plans to the respective regional parliament, and establishes the process to be used to account for these plans before their respective parliaments, for example, the requirement of a report of compliance with the Plan and the timetable set for its submission, which is why I have assigned them a high level of formalization. For their part, the rest of the ACs -with the exception of Madrid and La Rioja, that do not foresee the evaluation of the results in their Health Plans- only point out that the Health Plan has to be submitted to the respective Parliament, but do not develop the processes to be followed, which is why I have assigned them a medium level of formalization.

5.2.4. Autonomous character

The regulatory framework of the State does not establish any independent body responsible for collecting information on the results obtained by the NHS. Although a formal central information system does exist, this is dependent on the Ministry of Health. In addition, the formal regulatory framework does not set out autonomous bodies to evaluate/sanction the results obtained. The central State regulation only mentions (in the LCCSNS) that external audits and evaluations on the quality and security of the health centers and services provided will be encouraged.

Evaluative/sanctioning dimension:

The drawing up of Health Plans, which takes into account the results of the evaluations of this policy, depends on the health departments of the ACs themselves, so that no autonomous bodies are formally established. However, there are some ACs that reach a medium level of formalization, since they establish in their health legislation a "Patients Ombudsman" function, who is charged with defending the rights of the health service user and channeling com-

plaints and claims that have not been resolved. This is the case of the Balearic Islands, Castile-Leon, Madrid, Extremadura, and La Rioja. Most of these organisms are directly dependent on the governments' Health Department, as they only have functional autonomy. Only in the case of Galicia is the Patients Ombudsman answerable to the autonomous parliament, which is why I have assigned a high level of formalization to this community.

Table 3.8 Formalization of the informative/justifying dimension of accountability of the results for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>	Extremadura Castile-Leon Castile-Mancha Galicia Murcia Navarre	Aragon Cantabria La Rioja Andalusia	Asturias Balearic I. Basque Country Canary I. Catalonia Madrid Valencia
<i>Binding character</i>	-Aragon -Basque Country -Castile-Leon -Cantabria -Castile-Mancha -Extremadura -Galicia -La Rioja -Murcia -Navarre	-Balearic I. -Canary I. -Madrid -Valencia -Asturias -Andalusia	-Catalonia
<i>Public character</i>	-Andalusia -Cantabria -Castile-Leon -Extremadura -Galicia -La Rioja -Murcia -Navarre	-Aragon -Castile-Mancha -Valencia -Basque Country -Balearic I.	-Asturias -Catalonia -Canary I. -Madrid

Table 3.9. Formalization of the evaluative/sanctioning dimension of accountability of the results for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>	Andalusia Aragon Cantabria Catalonia Galicia Valencia Castile-Leon Extremadura Balearic I.	Asturias Basque Country Canary I. Castile-Mancha Madrid Murcia Navarre	La Rioja
<i>Binding character</i>	Aragon Andalusia Canary I. Cantabria Galicia Castile-Mancha	-Asturias -Basque Country -Balearic I. -Castile-Leon -Catalonia -Extremadura -Murcia -Navarre -Valencia	-La Rioja -Madrid
<i>Public character</i>	Basque Country Balearic I. Canary I. Catalonia Galicia Navarre	Aragon Andalusia Asturias Cantabria Castile-Leon Castile-Mancha Extremadura Murcia Valencia	-La Rioja -Madrid
<i>Autonomous character</i>	-Galicia	-Balearic I. -Castile-Leon -Extremadura -La Rioja -Madrid	-Asturias -Andalusia -Aragon -Basque Country -Catalonia -Canary I. -Cantabria -Castile-Mancha -Murcia -Navarre -Valencia

6. The accountability of resources for implementing health policy

In this section, I analyze the level of accountability of the economic resources of health policy. Because I analyze the phase of the implementation of the policy, I focus on the information/justification and evaluation/sanction of the execution of spending on health. To do this, I examine the regulatory framework governing the accounting of public expenditure. Formal rules relating to budget design have not been incorporated in this analysis, since these regulate the phase of policy formulation. Firstly, I describe what the economic resources of this policy are, emphasizing their public nature and the process of transfer to the ACs. Secondly, I analyze the accountability of spending on health in each of the ACs, from the level of formalization of the specific, binding, autonomous and public character, for the two dimensions of accountability.

6.1. What are health policy resources?

The public character of Spain's health policy is not only based on its universal coverage, but also in its public financing. Although "the public funding of health policy through taxes was established in 1989", its public character "would materialize after the 1999 budget, this was the first budget that provided for a health system fully funded through taxes" (Perez-Gimenez, 2000: 254). To be incorporated into the general State budget, the funding of the NHS stopped being dependent on the social security system. The ACs then began to negotiate with the central government for the resources they would need to carry out their health competences. "Coinciding with the last round of NHS decentralization in 2002, the central government and the autonomous communities substantially changed the way financial resources were allocated. The governments of the autonomous communities increased their involvement in the collection of certain taxes, and in return, took on responsibility for the full cost of health care. This therefore sets, in theory, a system of fiscal co-responsibility" (Moreno, 2009: 109). This process has resulted in

health care being financed primarily by public funds that are directly managed by the ACs. The State government has no direct influence on health spending decisions taken by the governments of the different ACs.

6.2. The level of formalization of accountability for resources of health policy

Following the levels of formalization of accountability defined in the methodology section of this chapter, Table 3.10. develops these levels for the accountability of the economic resources of health policy.

Table 3.10. Formalization levels of accountability for the resources of health policy in Spain

		High formalization	Medium formalization	Low and /or no formalization
<i>Specific charac.</i>	<i>Info/just</i>	The regulatory framework of the AC has a law on information/ justification of public health spending -including health care contracts with privately run entities.	General health legislation of the AC incorporates rules for information/ justification of spending on health -including spending on health care contracts with privately run entities.	The health legislation of the AC makes little reference to the information/ justification of spending on health -in particular, on health care contracts-. Given this absence, the AC is subject to central State legislation.
	<i>Eva/sanc</i>	The regulatory framework of the AC has a law on evaluation/sanction of public spending -including health spending and health care contracts with privately run entities.	General legislation on health and public finance of the AC incorporates rules for evaluation/sanction of public spending -including spending on health and health care contracts.	The legislation on health and public finance of the AC makes little reference to the evaluation / sanction of expenditure on health -especially on health care contracts. Given this absence, the AC is subject to central State legislation.

		High formalization	Medium formalization	Low and /or no formalization
<i>Binding charac.</i>	<i>Info/just</i>	The regulatory framework of the AC requires to inform / justify the execution of health spending -including spending in health care contracts with privately run entities- and specifies the contents of this information.	The regulatory framework of the AC requires to inform / justify the execution of health spending -including spending on health care contracts-, but does not points out the contents of this information.	The regulatory framework of the AC does not make such obligation explicit, or the contents. The AC is subject to central State legislation.
	<i>Eva/sanc</i>	The regulatory framework of the AC requires to evaluate / sanction public spending -including health spending and health care contracts with privately run entities- and specifies the contents of such evaluations.	The regulatory framework of the AC requires to evaluate / sanction public spending -including health spending and health care contracts- but does not specify the contents of such evaluations.	The regulatory framework of the AC does not make such obligation explicit, or the contents. The AC is subject to central State legislation.
<i>Public charac.</i>	<i>Info/just</i>	The regulatory framework of the AC establishes the public nature of the execution of health expenditure, and specifies how it should be made public.	The regulatory framework of the AC establishes the public nature of the execution of health expenditure, but does not specify how it should be made public.	The public nature of the execution of health expenditure is not made explicit. Given this absence, the AC is subject to central State legislation.
	<i>Eva/sanc</i>	The regulatory framework of the AC establishes the public nature of the evaluation / sanction of the execution of health expenditure, and specifies how it should be made public.	The regulatory framework of the AC establishes the public nature of the evaluation / sanction of the execution of health expenditure, but does not specify how it should be made public.	These evaluations / sanctions do not have a public nature. Given this absence, the AC is subject to central State legislation.

		High formalization	Medium formalization	Low and /or no formalization
<i>Autonom. charac.</i>	<i>Eva/sanc</i>	The institutions of the AC that evaluate/sanction health spending have four characteristics of autonomy: political, administrative, financial and personnel.	The institutions of the AC that evaluate and sanction health spending have, at least, one of the four characteristics.	These institutions are not autonomous. Given this shortcoming, the AC is only subject to the evaluation/sanction that might be performed by the autonomous bodies determined by the central State legislation.

6.2.1. Specific character

The State's regulatory framework provides, in general, three types of mechanisms related to the accountability of the budget allocated to the implementation of health policies: 1) Health Information System (HIS). This provides public information on the "financing" of the NHS, 2) the High Inspection (*Alta Inspeccion*, AI). It is responsible, among other things, for monitoring the implementation and use of the State funds and grants allocated to each Autonomous Community and the 3) The Court of Auditors (the Tribunal de Cuentas, TC). This is the "supreme body" responsible for the external auditing of public sector financial and economic activities and for assigning judicial accountability of public accountancy. Although general health laws cover these accountability mechanisms, neither the HIS nor the AI have specific regulations that set out their organization and operation. With respect to the Court of Auditors, it has formal rules that set out its organization and operation; it monitors general and partial accounts of income and expenditure. However it does not have formal specific rules for accounting for the budget specifically allocated to health. In the following section, I will analyze the level of formalization for each of the ACs.

Informative/justifying dimension:

On the basis of the analysis of the regulatory framework of the 17 ACs, I found the following: firstly, that there is no specific legislation to inform/justify regarding the implementation of health spending. Secondly, that health laws lack a specific section on this issue and that their respective sections on "accounting and health control" do not include mechanisms for information/justification of expenditures beyond those established for the evaluation of public accounts – in which public sector entities must provide expenditure information for evaluation. Thirdly, since there is no such specific development, I analyzed whether there was a certain degree of formalization in broader sections of health legislation, which meant that I analyzed whether the right to know how the budget of this policy is spent is included in the "information rights" – but I found that such a right is not recognized in the laws of the 17 ACs. I also analyzed whether the section on "Health Plans" -in which health systems' planning and evaluation is developed- included some rules to inform / justify health spending. However, I only found, among existing laws, generalizations such as the following: "Health Plans should consider an analysis of existing resources", or "the description and evaluation of resources for the attainment of the objectives, in coordination with the general budgets of the autonomous community" (see Annex 3). These general references did not allow me to discern different levels of formalization.

Finally, since all the ACs have the power to establish health care contracts with the private sector , I analyzed whether these associated centers and services are subject to the same rules for the accounting of public expenditure as public organisms – as this would allow me to identify whether these centers are subject to the same rules on informing how they carry out the execution of health spending. By focusing my analysis on this issue, I found some formal development in some ACs. The health laws of nine ACs (Andalusia, Asturias, Balearic Islands, Cantabria, Castile-La Mancha, Extremadura, Galicia, Navarre and La Rioja) establish that the associated centers and state-assisted services are also subject to public in-

formation and accounting rules, which is why I have assigned a medium level of formalization. Although the rest of the ACs (Aragon, Basque Country, Canary Islands, Castile-Leon, Catalonia, Madrid, Murcia and Valencia) also incorporate health care contracts with the private sector in their health laws, they only make general references to the accounting of these health care contracts, which is why I have assigned them a low level of formalization (see annex 3).

Evaluative/sanctioning dimension:

The regulatory frameworks of the 17 ACs do not provide specific formal rules to evaluate/ sanction the execution of health spending. However, there is a certain degree of formalization in the general laws on public finance and budgetary accounting, and on the health laws of the ACs. Firstly, I identified that all laws on public finance and accounting of the ACs, with the exception of La Rioja which is governed by the central legislation, regulate the evaluation and control of the public account conducted by the Court of Auditors (TC) and the external supervisory bodies of the ACs -Council /Chamber / Court of Accounts. These laws are designed to evaluate/sanction the public account of the ACs and not the specific account of health policy – hence, they do not reach a high level of formalization in this character; however, I have analyzed them since these general accounts have to include health care accounts. Secondly, I analyzed whether the health legislation of the ACs provides rules so that both public sector entities and state-assisted centers and services are subject to the same rules of evaluation/sanction of the public account. The health laws of eight ACs (Andalusia, Asturias, Balearic Islands, Cantabria, Castile-La Mancha, Extremadura, Galicia and Navarre) point out that public sector entities and state-assisted centers and services are regulated by the public sector accounting rules, which is why I have assigned them a medium level of formalization. For their part, the health legislation of eight ACs (Aragon, Basque Country, Castile-Leon, Catalonia, Madrid, Murcia, Canary Islands and Valencia) have not developed rules for these subsidized institutions to be subject to the already mentioned rules of evaluation of the public account, which is why I have assigned them a low level

of formalization. Finally, although the health law of La Rioja mentions that the health spending of associated centers is subject to its public accounting laws, La Rioja does not have its own public finance law -it is regulated by central legislation- which is why I have also assigned it a low level of formalization.

6.2.2. Binding character

With respect to the information regarding the health budget that the formal State rules require the HIS to hold concerning funding, it forces ACs to provide this information. However, as I have mentioned, the State does not have a developed regulatory framework that specifies the contents and the procedures from which the HIS informs about the resources allocated to health policy implementation. In the evaluation/ sanction dimension the Court of Auditors -the external body of control of the central government- has powers to audit the economic and financial activity of the public sector and to prosecute if necessary, for matters relating to accounting and officials who control public resources. However, the formalization of this binding character is truncated by the absence of specific formal rules for evaluating/sanctioning of the budget for health policy implementation. Finally, the regulatory framework governing the AI stipulates that once it detects a failure in the activities of an AC, it is the central State health authorities that will issue a “warning”. If “non-compliance” persists, the State government will formally require the competent body of the autonomous community to adopt the necessary measures. However, whether or not these "warnings" and "requirements" are mandatory is not specified. In the next section, I will analyze the formal development level of the ACs.

Informative/justifying dimension:

Since there are no specific laws on information/justification of health spending in the ACs, I have focused on the analysis of the requirement that the state-assisted centers and services have to inform/justify how they spend health budgets. In order to analyze the binding character, I identified if these state-assisted centers and

services are required to report on the health expenditure incurred and if the contents of the contracts they conclude with the public sector are specified by law. The health laws of four ACs (Asturias, Castile-La Mancha, Navarre and Extremadura) establish this obligation and regulate the contents of the information on health expenditure, and the contents that such contracts should have, for example, the timing of payment of financial contributions, the inspection regime to verify the compliance with economic and accounting rules, the price of arranged services and a report justifying the execution of the budget by the state-assisted center or service, which is why I have assigned them a high level of formalization (see Annex 3). The health laws of five ACs (Andalusia, Balearic Islands, Galicia, La Rioja and Cantabria) establish this obligation of state-assisted centers and services, but have only general references relating to the information of health spending that such contracts should have, which is why I have assigned them a medium level of formalization. Finally, in eight ACs (Aragon, Basque Country, Canary Islands, Castile-Leon, Catalonia, Madrid, Murcia and Valencia) neither the obligation nor the contents mentioned above are made explicit, which is why I have assigned them a low level of formalization (see Annex 3).

Evaluative/sanctioning dimension:

Because there are no specific laws on the evaluation/sanction of health expenditure of the ACs, I have focused on the analysis of the rules relating to the evaluation of the Public Accounts, in which health expenditure accounting must be included. The bodies involved in the implementation of the policy of eight ACs (Aragon, Basque Country, Castile-Leon, Catalonia, Madrid, Murcia, Canary Islands and Valencia) are partially bound by their health laws, since they do not stipulate explicitly that associated organs must abide by the accounting and control rules, which is why I have assigned them a low level of formalization. For its part, since La Rioja has no public finance law of its own, and is subject to the Spanish General Budgetary Law, I have also assigned it a low level of formalization. The Public finance Laws of the rest of the ACs (Andalusia, As-

turias, Balearic Islands, Cantabria, Castile-La Mancha, Extremadura, Galicia and Navarre) provide: i) the obligation of all public sector entities and associated health organs to be subject to public accounting assessment processes, ii) the structure that the General Account must have (which is based primarily on the budget liquidation of income and expenditure, the income statement, and a report on the degree of compliance with program objectives and the cost thereof), and iii) the content each of these sections must have; for this reason I have assigned them a medium level of formalization (see annex 3). Finally, the communities of Cantabria and Navarre have been assigned a high level of formalization, as I identified that their public finance laws point out that the production of general accounts should be subject to the European System of Accounts, which establishes a higher level of disaggregation of the public accounts, including the public health account.

6.2.3. Public character

The regulatory framework of the State sets out that the HIS must be available to users of the NHS. However, the formal rules set by the State have not set out what information it must contain and what specific procedures will be followed to obtain this information. The results of evaluations/ sanctions carried out by the Court of Auditors and external oversight bodies of the autonomous communities must be included in annual reports. These must contain the reports, motions, notes and justifications that were presented. It must also be submitted to the State parliament and to the regional parliament, and be published in the Official Gazettes. However, again I point out that the public character of the auditing of public accounts does not guarantee the disclosure of information on health policies. Finally, the High Inspection must also prepare an annual report on the NHS; however, it is presented only to the Interterritorial Council of the NHS (a body composed of health authorities from the central and regional governments)

Informative/justifying dimension:

Although the health legislation of the ACs can be considered as developed in regards to the establishment of the public nature of health information, this is not the case with the information of the execution of expenditure incurred -by both public bodies and state-assisted centers and services- hence no AC reaches a high level of formalization. On the one hand, the publicity of health care contracts of the 17 ACs is regulated by the central legislation on public sector contracts, which only regulates the advertising of bids and the awarding of contracts, so that it is left to the ACs themselves to develop formal rules for these associated organs to make public the information on incurred health expenditure beyond the initial contracting process. However, health regulations make no mention of this matter.

From the analysis of the legal framework of the ACs, I identified two formal mechanisms to make public certain information on health spending. The first is the referral of the public accounts of the ACs to their respective Councils/Chambers/Courts of Accounts. However, as I mentioned, the purpose of these auditing bodies is not to inform/justify how health spending is executed, but rather to undergo a process of accounting and control of the general budget execution of the AC. Moreover, in all the ACs, this mechanism is enacted in the next fiscal year, so you have to wait more than a year to be informed of such expenditures. For this reason, in this section I have focused my analysis on the second formal mechanism identified, which is the information on public spending that the economic affairs body (*Consejería/Departamento de Economía*) of each AC provides. This mechanism aims neither to account for the execution of health spending, nor establishes, explicitly, the public nature of this information. However, a certain degree of formalization can be identified as it is pointed out that spending information will be published in their Official Gazettes, on a quarterly basis.

From the analysis of the laws on finance of the ACs, I identified the following. Firstly, that the provision of information to the AC parliament on the execution of public spending -which includes infor-

mation on health spending- and its publicity in its Official Gazette, is stipulated in eight ACs (Andalusia, Aragon, Canary Islands, Cantabria, Castile-Leon, Catalonia, Extremadura and Galicia), which is why I have assigned them a medium level of formalization. For their part, the nine remaining ACs (Asturias, Balearic Islands, Basque Country, Castile-La Mancha, Madrid, Murcia, Navarre, La Rioja and Valencia) do not make a provision for publicizing this information, which is why I have assigned them a low level of formalization.

Evaluative/sanctioning dimension:

To analyze the public nature of the evaluation/sanction of resources, I focused on the audit reports conducted by the Councils/Chambers/Courts of Accounts of the ACs. Firstly, although the publication of these reports is regulated in all the ACs -e.g. in the Official Gazettes- the public nature of this information is not explicitly established, which is why none of the ACs reach a high level of formalization. Given these shortcomings, in this section I have assigned a higher level of formalization to those ACs that provide for the publicity of such audit reports and the procedures for publicizing them.

The laws on public finance and the control bodies of 13 ACs (Andalusia, Asturias, Balearic Islands, Basque Country, Galicia, Navarre, Aragon, Canary Islands, Castile-Leon, Castile-La Mancha, Catalonia, Madrid and Valencia) provide for the advertising of the audit records -in the Official Gazettes- of these external bodies, and the procedures to carry them out, which is why I have assigned them a medium level of formalization (see annex 3). For their part, as four ACs (Cantabria, Extremadura, Murcia and La Rioja) have no external control agencies of their own, they are subject to the publicity of the central Court of Auditors' reports, which is why I have assigned them a low level of formalization.

6.2.4. Autonomous character

The formal rules of the State do not establish any independent body to inform/justify questions related to the resources of the health policy, since the HIS is dependent of the health ministry itself. For its part, the State regulatory framework provides for two types of agencies involved in the evaluation/ sanction of resources: The High Inspectorate and the Court of Auditors. The first is internal, that is, it is State dependent while at the same time it is constituted as a body that has control over the governments of the ACs. The second is autonomous. It reports directly to Parliament. Although these bodies have formal rules that govern their organization and operation, they are not set up to specifically assess the implementation budget for health policies. In addition, they are not set up to specifically assess whether the allocation of public resources is consistent with the Health Plans established.

Evaluative/sanctioning dimension:

All ACs (with the exception of Cantabria, Extremadura, Murcia and La Rioja) also have their own external audit agencies (that are dependent on the parliaments) for the evaluation/sanction of public expenditure and income generation schemes. I have assigned a low level of formalization to the four ACs that do not have these external bodies of their own, because they are only subject to the control exercised by the central Court of Auditors. For their part, the Councils/Chambers/Courts of Accounts of seven ACs (Andalusia, Balearic Islands, Basque Country, Catalonia, Galicia, Madrid and Valencia) lack autonomy to appoint their presidents and members of the council -its highest body- since the regional government president or the majorities in the AC parliaments intervene in the nomination. For example, in Catalonia the President of the Audit Office, proposed by the Plenary from among its members, is appointed by the President of the autonomous community government; in the case of Madrid, the president of this body is also appointed by the president of the AC government and the members of the council can end up being elected by a simple majority vote in parliament, so

that the election may depend only on partisan majorities; in the case of Andalusia, the appointment of the audit office president is also made by the president of the AC government, and it is stipulated that board members "should include at least one member of each parliamentary group", so that its allocation relies again on existing party representation. For this reason, I have assigned a medium level of formalization to these external oversight bodies (see Annex 3). The rest of the external organs of Aragon, Asturias, Castile-Leon, Canary Islands, Castile-La Mancha and Navarre do not have these interferences by the president of the AC government and the members of such boards are elected, in almost all cases, by a majority of three-fifths of the members of parliament, which is why I have assigned them a high level of formalization (see Annex 3). However, as already mentioned, despite the autonomy of these monitoring bodies, they operate with few specific rules for the evaluation/sanction in relation to resources allocated to the implementation of health policy.

Table 3.11. Formalization of the informative/justifying dimension of accountability of the resources for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>		-Andalusia -Asturias -Balearic I. -Cantabria -Castile-Mancha -Galicia -Extremadura -Navarre -La Rioja	-Aragon -Basque Country -Catalonia -Canary I. -Castile-Leon -Madrid -Murcia -Valencia
<i>Binding character</i>	-Asturias -Castile-Mancha -Navarre -Extremadura	-Andalusia -Balearic I. -Cantabria -Galicia -La Rioja	-Aragon -Basque Country -Canary I. -Catalonia -Castile-Leon -Madrid -Murcia -Valencia

Table 3.11. Formalization of the informative/justifying dimension of accountability of the resources for health policy in Spain

	High formalization	Medium formalization	Low and /or no formalization
<i>Public character</i>		-Andalusia -Aragon -Canary I. -Cantabria -Castile-Leon -Catalonia -Extremadura -Galicia	-Asturias -Balearic I. -Basque Country -Castile-Mancha -Madrid -Murcia -Navarre -La Rioja -Valencia

Table 3.12. Formalization of the evaluative/sanctioning dimension of accountability of the resources for health policy in Spain.

	High formalization	Medium formalization	Low and /or no formalization
<i>Specific character</i>		-Andalusia -Asturias -Balearic I. -Cantabria -Castile-Mancha -Galicia -Extremadura -Navarre	-Aragon -Basque Country -Canary I -Catalonia -Castile-Leon -Madrid -Murcia -La Rioja -Valencia
<i>Binding character</i>	-Cantabria -Navarre	-Andalusia -Asturias -Balearic I -Castile-Mancha -Galicia -Extremadura	-Aragon -Basque Country -Canary I. -Catalonia -Castile-Leon -Murcia -Madrid -La Rioja -Valencia

Table 3.12. Formalization of the evaluative/sanctioning dimension of accountability of the resources for health policy in Spain.

	High formaliza- tion	Medium formaliza- tion	Low and /or no for- malization
<i>Public char- acter</i>		-Andalusia -Aragon -Asturias -Balearic I -Basque Country -Canary I. -Castile-Leon -Castile-Mancha -Catalonia -Madrid -Galicia -Navarre -Valencia	-Cantabria -Extremadura -Murcia -La Rioja
<i>Autonomous character</i>	-Aragon -Asturias -Castile-Leon -Canary I. -Castile-Mancha -Navarre	-Andalusia -Balearic I. -Basque Country -Catalonia -Galicia -Madrid -Valencia	-Cantabria -Extremadura -Murcia -La Rioja

7. Accountability Index and general conclusions

Accountability Index:

In order to observe, in a synthetic and quantifiable manner, the levels of accountability for each one of the ACs, I have assigned each a numerical valuation. To do this, I have assigned to the variables, a basic valuation scale with three possible values: $v=1$, if the variable of accountability has a high formalization; $v=0,5$, if the variable has a medium level of formalization, and $v=0$, if the variable has low or no formalization. After assigning these values, I obtained an index -on a scale of 100- of accountability for each of the policy elements analyzed: accountability of those responsible, results, and resources, where each aspect has an equal weight in these indexes, and giving the same weight to each dimension of accountability. Finally, from these score indexes, I determined an overall index of accountability

of health policy in each of the ACs. The following table shows the results obtained.

Table 3.13. Accountability Index

	ACs	Accountability Those Responsible	Accountability Results	Accountability Resources	Global Accountability Index
1	Galicia	73%	100%	50%	74%
2	Navarre	65%	75%	63%	67%
3	Extremadura	67%	81%	46%	65%
4	Castile-Mancha	60%	67%	56%	61%
5	<i>Andalusia</i>	60%	65%	50%	58%
6	Cantabria	58%	73%	44%	58%
7	Castile-Leon	33%	81%	27%	47%
8	Balearic I.	44%	54%	42%	47%
9	<i>Mean</i>	40%	58%	33%	44%
10	La Rioja	58%	48%	17%	41%
11	Basque Country	46%	50%	13%	36%
12	Canary I.	35%	40%	27%	34%
13	Asturias	15%	27%	56%	33%
14	Catalonia	44%	31%	21%	32%
15	Aragon	0%	65%	27%	31%
16	Murcia	8%	69%	0%	26%
17	Valencia	8%	42%	13%	21%
18	Madrid	0%	21%	13%	11%

Source: Own elaboration

As I have already mentioned, in this final assessment I have assigned the same weight to each of the elements of the implementation, of the formalization characters and of the dimensions of accountability. However, it is important to mention that this way of analyzing and measuring the level of formal accountability would allow the assignment of different weights to each of the above components, depending on the deemed theoretical relevance, or on the basis of the empirical analysis. Because in this research I have emphasized the importance of the two dimensions of accountability, as

well as of each of the elements of the implementation, I have assigned the same weight to each of the components.

General conclusions: What does this form of analysis and measurement of the accountability of this policy indicate?

First, from the proposal for analyzing and measuring accountability, it is possible to examine the level of development of each of the two dimensions that compose it (the informative/justifying dimension and the evaluative/sanction dimension). This means it is not necessary to confuse or limit it to transparency alone -which focuses primarily on information- or to control alone -which focuses on sanction.

Second, because this form of analysis focuses on the formal development of accountability, it is also possible to analyze, firstly, whether there is a regulatory framework for accountability (specific character), secondly, if this set of rules establishes the compulsory nature of accountability (binding character), thirdly, if they provide for the public nature of the information and evaluations that are produced in the accountability process (public character), and, finally, if these rules establish autonomous agencies to evaluate and sanction those processes (autonomous character). In this way, following the metaphor of "the box on a table" presented in the second chapter, the specific character serves to identify whether there is a formal container -the box- embodying the formal rules of accountability. For its part, the binding character allows to analyze whether these formal rules make accountability mandatory, stipulating the contents that must be accounted for (the contents of the box). The public character considers whether what is in the box should be put on the table for anyone to know what it contains. Finally, the autonomous character serves to value the independence of whomever is formally foreseen to inform/justify and evaluate/sanction the process of opening the box, so that it does not coincide with whomever is responsible for filling it.

Third, because I have focused in this analysis on three basic elements that make up the implementation phase of the policy (those responsible, resources and results), it is possible to analyze the level of development of the accountability of each of these elements, so it is possible to differentiate the existing formal development to account for those responsible, resources and results.

Fourth, I have also focused in this article on the analysis of levels of accountability in the 17 ACs in Spain. Some authors (Moreno, 2002, 2009; Pérez-Giménez, 2000; Gallego, 2003; López-Casanovas and Rico, 2003) have emphasized that the health systems of the 17 ACs are different. As such, various elements of health policy, including access and quality of services and the health-benefits available will vary depending on your place of residence. In this article, I have found that, although a common basic regulatory framework set by the State exists, there are different formal systems for accountability in the 17 ACs. No AC meets all the criteria set out in the matrix developed in the first chapter, but at the same time, no AC fails to meet all of the criteria either. We therefore face 17 heterogeneous systems of accountability with varying formal mechanisms in place to regulate the implementation of health policy.

The overall index of accountability in Table 3.13 shows that six ACs (Galicia, Navarre, Extremadura, Andalusia, Castile-La Mancha and Cantabria) have achieved the higher accountability scores, which means they have greater formal development of the rules to inform/justify and evaluate/sanction on matters of resources, results and those responsible for their health policies. It is also important to note that the levels of accountability of those responsible, the resources and the results of this policy present significant variations between them and between each of the ACs: for example, a higher level of accountability for the results is not always related to a higher level of accountability of resources and of those responsible for the policy, as is the case of Murcia and Aragon.

From this analysis, in the next chapter I will analyze the causal relationships that help explain this variation in the levels of accountability of health policy in the ACs of Spain.

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Legal framework consulted:

Andalusia

High ranking posts

- Ley 2/2005, de 8 de abril, por la que se regula el estatuto de los ex-presidentes de la Junta de Andalucía.
- Ley 3/2005, de 8 de abril, de Incompatibilidades de Altos Cargos de la Administración de la Junta de Andalucía y de Declaración de Actividades, Bienes, Intereses y Retribuciones de Altos Cargos y otros Cargos Públicos.
- Decreto 176/2005, de 26 de julio, por el que se desarrolla la Ley 3/2005, de 8 de abril, de Incompatibilidades de altos cargos de la Administración de la Junta de Andalucía y de declaración de actividades, bienes e intereses de altos cargos y otros cargos públicos.

Resources

- Ley 9/2007, de 22 de octubre, de la Administración de la Junta de Andalucía.
- Ley 1/1988, de 17 de marzo, de la Cámara de Cuentas de Andalucía.
- *Decreto Legislativo 1/2010, de 2 de marzo, por el que se aprueba el Texto Refundido de la Ley General de la Hacienda Pública de la Junta de Andalucía.*

Results

- Ley 8/1986, de 6 de mayo, del Servicio Andaluz de Salud.
- Ley 2/1998, de 15 de junio, de salud.
- Ley 16/2011, de 23 de diciembre, de Salud Pública de Andalucía.

Aragon

High ranking posts

- Ley 2/2009, de 11 de mayo, del Presidente y del Gobierno de Aragón.
- Resolución de 3 de agosto de 2011, de la Secretaría General Técnica de la Presidencia del Gobierno de Aragón, por la que se aprueban los modelos de Declaración patri-

monial y de actividades económicas de los altos cargos de la Administración.

Resources

- Ley 11/2009, de 30 de diciembre, de la Cámara de Cuentas de Aragón.
- *Decreto Legislativo 1/2000, de 29 de junio, del Gobierno de Aragón, por el que se aprueba el texto refundido de la Ley de Hacienda de la Comunidad Autónoma de Aragón.*

Results

- Ley 6/2002, de 15 de abril, de Salud.

Asturias

High ranking posts

- Ley 4/1995, de 6 de abril, de incompatibilidades, actividades y bienes de los Altos Cargos del Principado de Asturias.

Resources

- Ley del Principado de Asturias 3/2003, de 24 de marzo, de la Sindicatura de Cuentas.
- Decreto Legislativo 2/1998, de 25 de junio, por el que se aprueba el texto refundido del Régimen Económico y Presupuestario de Asturias.

Results

- Ley 1/1992, de 2 de julio, del Servicio de Salud del Principado de Asturias.

Balearic Islands

High ranking posts

- Ley 2/1996, 19 noviembre, de incompatibilidades de los miembros del Gobierno y altos cargos de la comunidad autónoma de las Illes Balears.
- Decreto 250/1999 de 3 de diciembre, por el que se aprueba el Reglamento de Incompatibilidades de los miembros

del Gobierno y de los Altos Cargos de la Comunidad Autónoma de las Illes Balears

- Decreto 126/2005, de 16 de diciembre, de modificación del Decreto 250/1999, de 3 de diciembre, por el cual se aprueba el Reglamento de incompatibilidades de los miembros del Gobierno y de los altos cargos de la comunidad autónoma de las Illes Balears.

Resources

- Ley 4/2004 de 2 de abril, de la Sindicatura de Cuentas de las Illes Balears.
- Decreto Legislativo 1/2005, de 24 de junio, por el que se aprueba el texto refundido de la Ley de Finanzas de la Comunidad Autónoma de las Illes Balears.

Results

- Ley 5/2003 de 4 de abril, de Salud de las Illes Balears.

Basque Country

High ranking posts

- Ley 7/1981, de 30 de junio, sobre «Ley de Gobierno».
- Ley 32/1983, de 20 de diciembre, de Incompatibilidades por el ejercicio de funciones públicas en la Comunidad Autónoma del País Vasco.
- Ley 14/1988, de 28 de octubre, de Retribuciones de Altos Cargos
- Decreto 129/1999, de 23 de febrero, por el que se regula la declaración y registro de las actividades y los derechos y bienes patrimoniales de los miembros del Gobierno, los altos cargos de la Administración y los directivos de los entes públicos de derecho privado y de las sociedades públicas.

Resources

- Ley 1/1988, de 5 de febrero, del Tribunal Vasco de Cuentas Públicas/Herri-Kontuen Euskal Epaitegia
- Ley 14/1994, de 30 de junio, de Control Económico y Contabilidad de la Comunidad Autónoma de Euskadi.

- Decreto Legislativo 1/1997, de 11 de noviembre, por el que se aprueba el Texto Refundido de la Ley de Principios Ordenadores de la Hacienda General del País Vasco.

Results

- Decreto 175/1989 de 18 de Julio, por el que se aprueba la carta de Derechos y Obligaciones de los pacientes y usuarios del Servicio Vasco de Salud.
- Ley 8/1997, de 26 de junio, de Ordenación sanitaria.

Canary Islands

High ranking posts

- Ley 3/1997, de 8 de mayo, de incompatibilidades de los miembros del Gobierno y Altos Cargos de la Administración Pública de la Comunidad Autónoma de Canarias.

Resources

- Ley 4/1989, de 2 de mayo, de la Audiencia de Cuentas de Canarias.
- Ley 11/2006, de 11 de diciembre, de la Hacienda Pública Canaria.

Results

- Ley 11/1994, de 26 de julio, de Ordenación Sanitaria de Canarias.

Cantabria

High ranking posts

- Ley 5/1984, de 18 de octubre, de incompatibilidades de los altos cargos.
- Ley de Cantabria 1/2008, de 2 de julio, reguladora de los Conflictos de Intereses de los miembros del Gobierno y de los altos cargos de la Administración de Cantabria.
- Decreto 1/2009, de 15 de enero, sobre los registros de actividades e intereses y el de bienes y derechos patri-

moniales de los miembros del Gobierno y de los altos cargos.

Resources

- Ley de Cantabria 14/2006, de 24 de octubre, de Finanzas de Cantabria.

Results

- Ley de Cantabria 7/2002, de 10 de diciembre, de ordenación sanitaria.

Castile-La Mancha

High ranking posts

- Ley 2/1984, de 28 de marzo, sobre el Ejercicio de Incompatibilidades de Altos Cargos del Ejecutivo Regional de Castilla-La Mancha
- Ley 6/1994, de 22 de diciembre, de publicidad en el «Diario Oficial» de las rentas de los altos cargos de Castilla-La Mancha.

Resources

- Ley 13/2007, de 8 de noviembre, de modificación de la Ley 5/1993, de 27 de diciembre, de la Sindicatura de Cuentas de Castilla-La Mancha.
- Ley 5/1993, de 27 de diciembre, de la Sindicatura de Cuentas de Castilla-La Mancha.
- Decreto Legislativo 1/2002, de 19 de noviembre de 2002, por el que se aprueba el Texto Refundido de la Ley de Hacienda de Castilla-La Mancha.

Results

- Ley 8/2000, de 30 de noviembre, de Ordenación Sanitaria de Castilla-La Mancha.
- Ley 5/2010, de 24 de junio, sobre derechos y deberes en materia de salud de Castilla-La Mancha.

Castile-Leon

High ranking posts

- Ley 6/1989, de 6 de octubre, de Incompatibilidades de los miembros de la Junta de Castilla y León y de otros Cargos de la Administración de la Comunidad Autónoma.
- Ley 11/1990, de 28 de noviembre, de creación del Registro de Intereses de los miembros de la Junta de Castilla y León y de otros cargos de la Comunidad Autónoma.
- Decreto 3/1991, de 17 de enero, de organización y funcionamiento del registro de intereses de los altos cargos.

Resources

- Ley 2/2002, de 9 de abril, reguladora del Consejo de Cuentas de Castilla y León.
- Ley 2/2006, de 3 de mayo, de la Hacienda y del Sector Público de la Comunidad de Castilla y León.

Results

- Ley 8/2003, de 8 de abril, sobre derechos y deberes de las personas en relación con la salud.
- Ley 8/2010, de 30 de agosto, de Ordenación del Sistema de Salud.

Catalonia

High ranking posts

- Ley 21/1987, de 26 de noviembre, de incompatibilidades del personal al servicio de la Administración de la Generalidad.
- Ley 13/2005, de 27 de diciembre, del régimen de incompatibilidades de los altos cargos al servicio de la Generalidad.

Resources

- Ley 18/2010, de 7 de junio, de la Sindicatura de Cuentas.
- Decreto Legislativo 3/2002, de 24 de diciembre, por el que se aprueba el Texto Refundido de la Ley de Finanzas Públicas de Cataluña.

Results

- Ley 15/1990, de 9 de julio, de ordenación sanitaria de Cataluña.
- Ley 21/2000, de 29 de diciembre, derechos de información concernientes a la salud y la autonomía del paciente, y la documentación clínica.
- Ley 18/2009, de 22 de octubre, de salud pública

Extremadura

High ranking posts

- Ley 5/1996, de 26 de septiembre, de declaración de bienes, rentas, remuneraciones y actividades de representantes y cargos públicos extremeños.

Resources.

- Ley 5/2007, de 19 de abril, General de Hacienda Pública de Extremadura.

Results

- Ley 10/2001, de 28 de junio, de Salud de Extremadura.
- Ley 3/2005, de 8 de julio, de información sanitaria y autonomía del paciente.
- Ley 7/2011, de 23 de marzo, de Salud Pública

Galicia

High Ranking posts

- Ley 9/1996, de 18 de octubre, de incompatibilidades de los miembros de la Junta de Galicia y altos cargos de la administración autonómica.
- Ley 4/2006, de 30 de junio, de transparencia y de buenas prácticas en la Administración pública gallega.
- Decreto 205/2008, de 4 de septiembre, por el que se regulan los registros de actividades y de bienes patrimoniales de altos cargos de la Xunta de Galicia.

Resources

- Ley 6/1985, de 24 de junio, del Consejo de Cuentas de Galicia.
- Decreto Legislativo 1/1999, de 7 de octubre, por el que se aprueba el texto refundido de la Ley de Régimen Financiero y Presupuestario de Galicia.

Results

- Ley 1/1989, de 2 de enero, de creación del Servicio Gallego de Salud.
- Ley 8/1991, de 23 de Julio, de Reforma de La Ley 1/1989, de 2 de enero.
- Ley 3/2001, de 28 de mayo, reguladora del consentimiento informado y de la historia clínica de los pacientes.
- Ley 7/2003, de 9 de diciembre, de ordenación sanitaria de Galicia. (Vigente hasta el 24 de septiembre de 2008).
- Ley 3/2005, de 7 de marzo, de modificación de la Ley 3/2001, de 28 de mayo, reguladora del consentimiento informado y de la historia clínica de los pacientes.
- Ley 4/2006, de 30 de junio, de transparencia y de buenas prácticas en la Administración pública gallega.
- Ley 8/2008, de 10 de julio, de salud

Madrid

High ranking posts

- Ley 14/1995, de 21 de abril, de incompatibilidades de Altos Cargos de la Comunidad de Madrid.
- Decreto 253/1995, de 28 de septiembre, por el que se aprueba el Reglamento de Organización y Funcionamiento de los Registros de Incompatibilidades de los Altos Cargos de la Comunidad de Madrid

Resources

- Ley 11/1999, de 29 de abril, de la Cámara de Cuentas de la Comunidad de Madrid.
- Ley 9/1990, de 8 de noviembre, reguladora de la Hacienda de la Comunidad de Madrid.

Results

- Ley 12/2001, de 21 de diciembre, de Ordenación Sanitaria.

Murcia

High ranking posts

- Ley 5/1994, de 1 de agosto, del Estatuto Regional de la Actividad Política de Murcia.
- Decreto 82/1994, de 25 de noviembre, por el que se regula la organización, funcionamiento y publicidad material y formal del Registro de intereses de altos cargos, en desarrollo de la Ley 5/1994, de 1 de agosto.

Resources

- Decreto Legislativo 1/1999, de 2 de diciembre, por el que se aprueba el texto refundido de la Ley de Hacienda de la Región de Murcia.

Results

- Ley 4/1994, de 26 de junio, de Salud de la Región de Murcia.
- Ley 3/2009, de 11 de mayo, de los derechos y deberes de los usuarios del sistema sanitario de la Región de Murcia.

Navarre

High ranking posts

- Ley Foral 19/1996, de 4 de noviembre, por la que se regula el régimen de incompatibilidades de los miembros del Gobierno de Navarra y de los altos cargos de la Administración de la Comunidad Foral de Navarra
- Decreto foral 2/1997, de 7 de enero, por el que se regula el funcionamiento del registro de actividades e intereses de altos cargos del gobierno y de la administración de la comunidad foral de Navarra.

Resources

- Ley Foral de 20 de diciembre de 1984 de la Cámara de Comptos de Navarra.
- Ley Foral 13/2007, de 4 de abril, de la Hacienda Pública de Navarra. (Vigente hasta el 1 de enero de 2012)

Results

- Ley Foral 10/1990, de 23 de noviembre, de Salud.
- Ley Foral 11/2002, de 6 de mayo, de derechos del paciente a las voluntades anticipadas, a la información y a la documentación clínica
- Ley foral 17/2010, de 8 de noviembre, de derechos y deberes de las personas en materia de salud en la comunidad foral de Navarra

La Rioja

High ranking posts

- Decreto 9/1991, de 17 de enero, de organización y funcionamiento del registro de intereses de altos cargos.
- Ley 8/2003, de 28 de octubre, del Gobierno e Incompatibilidades de sus miembros.
- Decreto 30/2004 de 28 de mayo, por el que se regula el Registro de Actividades, Patrimoniales e Intereses de los Miembros del Gobierno y de los Titulares de los Cargos y Puestos incluidos en el Ámbito de Aplicación de la Ley 8/2003, de 28 de octubre, del Gobierno e Incompatibilidades de sus Miembros

Resources

- Decreto 52/1996, de 13 de septiembre, reguló la creación y las funciones de las Intervenciones Delegadas de la Intervención General de la Comunidad Autónoma de La Rioja.

Results

- Ley 2/2002, de 17 de abril, de Salud.

Valencia

High ranking posts

- Decreto 247/1995, de 25 de julio, del gobierno valenciano, por el que se crean los registros de actividades y de

bienes públicos y derechos patrimoniales de los altos cargos de la comunidad valenciana.

Resources

- Ley 6/1985, de 11 de mayo, de Sindicatura de Cuentas de Valencia.
- (Decreto Legislativo de 26 junio de 1991, del Consell de la Generalitat Valenciana, por el que se aprueba el texto refundido de la Ley de Hacienda Pública de la Generalitat Valenciana.

Results

- Decreto 42/1986, de 21 de marzo, por el que se define y estructura la Atención Primaria de la Salud en la Comunidad Valenciana.
- Ley 1/2003, de 28 de enero, de la Generalitat, de Derechos e Información al Paciente de la Comunidad Valenciana.
- Ley 3/2003, de 6 de febrero, de la Generalitat, de Ordenación Sanitaria de la Comunidad Valenciana
- Ley 4/2005, de 17 de junio, de Salud Pública de la Comunidad Valenciana.

Chapter 4

Explaining accountability for public policies: An fsQCA analysis of health policy in Spain

Abstract: *The aim of this chapter is to investigate which conditions can -or can not- lead to the accountability of a public policy. I focus on possible explanations about the differences in the level of accountability in health policy implementation across Spain's 17 autonomous communities. The research questions are the following: Why is a public policy more accountable in some autonomous governments than in others? Under which conditions are regional health policies more accountable? I empirically analyze the following seven causal conditions that can be relevant to the formal accountability of this policy: i) decentralization processes, ii) private management, iii) government's management capacity, iv) political salience of health policies, v) ideological position of political parties in government (left/right), vi) governments led by non-statewide parties, and vii) majority composition of government. Methodologically, I use fuzzy-set qualitative comparative analysis (fsQCA), a technique that allows identifying necessary and/or sufficient (combinations of) conditions that can lead to the outcome in question.*

Keywords: accountability, health policy in Spain, fsQCA, causal conditions.

1. Introduction

The aim of this chapter is to investigate which conditions can - or can not - lead to the accountability of a public policy. I focus on possible explanations about the differences in the level of accountability in health policy implementation across Spain's 17 autonomous communities. The research questions are the following: Why is a public policy more accountable in some autonomous govern-

ments than in others? Under which conditions are regional health policies more accountable? In order to answer these questions, I first compare the different levels of accountability in the implementation phase of health policy in the autonomous communities of Spain. Second, I empirically analyze the following seven causal conditions that can be relevant to the formal accountability of this policy: i) decentralization processes, ii) private management, iii) government's management capacity, iv) political salience of health policies, v) ideological position of political parties in government (left/right), vi) governments led by non-statewide parties, and vii) majority composition of government.

Methodologically, I use fuzzy-set qualitative comparative analysis (fsQCA), a technique that allows identifying *necessary* and/or *sufficient* (combinations of) conditions that can lead to the outcome in question (accountability for health policy in the 17 ACs of Spain). The analysis through fsQCA allows analyzing if a condition or combination of conditions must be present for accountability to occur (analysis of necessity), or if a given condition or combination of conditions can produce this result (analysis of sufficiency). From this technique I have identified, for example, that three conditions are, individually, quasi-necessary for the accountability of health policy in the ACs of Spain: the absence of private management in the implementation of this policy, the absence of governments led by non-statewide parties, and the presence of salience of health policy. I have also identified different paths which are sufficient to produce accountability of this policy, where I uncovered two recurring patterns: on the one hand, these roads again indicate the presence of the salience, the absence of private management of the policy, and the absence of governments led by non-statewide parties; on the other hand, these paths highlight two conjunctions of conditions, while the right-wing governments require a minority government to be accountable for health policy, the left-wing governments require a majority government.

Why is this research important? Firstly, although accountability is “an ever expanding concept” (Mulgan, 2000), there are few empiri-

cal studies on the variables that affect accountability for public policies. The main existing empirical studies focus on the variables that influence environmental policy transparency (Grimmelikhuijsen and Welch, 2012), the accountability of independent regulatory agencies (Koop, 2011, 2012) and multilevel accountability in the European Union (Papadopoulos, 2010; Brandsma, 2010; Bovens, 2007). However, the present study is an attempt to explain an issue that has not yet been analyzed by this literature: the conditions under which governments have formal accountability for public policies. To analyze the level of accountability for health policies, I adopt some explanatory factors that have been studied in the case of environmental policy transparency (Grimmelikhuijsen and Welch, 2012) and accountability of independent regulatory agencies (Koop, 2011, 2012): government capacity and political salience. In turn, I also examine other variables that have not been taken into account by the literature on accountability: decentralization processes, private management, ideological position of the government, governments led by non-statewide parties and majority governments.

The structure of the chapter proceeds as follows. In the next section, I present the theoretical discussion of seven conditions that can lead - or not - to formal accountability for public policies, in order to formulate appropriate hypotheses that relate to how these conditions are linked. In the second part, I present the outcome which will be explained in this research (the level of accountability for health policies in the ACs of Spain). In the third part, I operationalize each one of the conditions that might be linked to the presence of accountability for the policies. In the fourth part, I discuss briefly some of the characteristics and the advantages of the fsQCA. Finally, from the application of this qualitative technique, I present the results obtained, in particular, those derived from the analysis of necessity and sufficiency of (combinations of) conditions presented here, which can lead to the accountability of health policy in the ACs of Spain.

2. Causal conditions

As I mentioned earlier, fsQCA allows for identifying necessary and/or sufficient (combinations of) conditions that can lead to the outcome in question. In this section, I present the hypotheses of the conditions that, individually, can be linked to accountability for health policy in the ACs of Spain. From the fsQCA technique, I will be able to identify the conditions that, individually, are necessary for accountability for this policy, and I will also be able to identify the combinations of these conditions that are sufficient to produce the outcome.

2.1. Early decentralization of public policy

According to some authors, administrative and political decentralization involves that: “decisions are taken closer to the users/consumers of an organizations products and services”, “[d]evolution of political power makes politicians less remote, more visible and more accountable”; and “[d]evolution of power encourages more citizens to play some active part in the democratic process -by voting, attending meetings or even standing for office” (Pollit, 2005: 381). Following these arguments, one would expect that, in a unitary State, a public service transferred to the regional government will have a higher level of accountability than a public service that still depends on the central government. Health policy in Spain has a decentralized and multilevel design whereby the State is responsible for overall coordination of National Health System and the establishment of basic health legislation, while autonomous communities are responsible for implementing this policy in their respective health systems. As I have mentioned in chapter 3, this decentralized system has been developed at different speeds, so that some autonomous governments have had this competence longer than others. It started with the so-called *historical nationalities* (Catalonia in 1981, Andalusia in 1984, Basque Country and Valencia in 1987, Galicia and Navarre in 1990, and Canaries in 1996) and was then expanded to all other autonomous governments in 2002 (Aragon, Asturias, Balearic Islands, Cantabria, Castile-La Mancha,

Castile-Leon, Extremadura, Madrid, Murcia and La Rioja). If decentralization of public policy can make governments more visible and accountable, one might expect that the regional governments that initiated the process of decentralization of health policy at an earlier date would have further developed their mechanisms for accountability. This leads to the following hypothesis:

H1. An early decentralization of a public policy contributes to a higher level of accountability for this policy.

However, there are also arguments in favor of political and administrative centralization having positive consequences on accountability: “[c]entralization makes the line of accountability clearer and more easily understood by citizens”, since “in highly decentralized systems patterns of accountability are complex, and there are too many opportunities for blame-shifting” (Pollit, 2005: 381). In this way, one could also expect that the ACs that had this policy transferred in the last phase of the decentralization process -2002- have a higher level of accountability, derived from a longer central government control over this policy in these regional governments.

2.2. Private management of public policy

From the analysis of the literature that analyzes the difference between public and private management, one can draw conflicting arguments. One of the main arguments in favor of public management, for instance, highlights that there are more formal controls for accountability of public managers than of private ones. Rainey and Chun (2005) point out the following arguments in favor of institutional constraints facing public managers: a) “Public managers operate under more constraints on domains of operations and on managerial procedures (...), and under more formal administrative controls”; b) “public managers work under the authority of multiple formal authorities and influences (...) than private sector managers;” c) “[p]ublic managers often operate under greater public scrutiny than do private sector managers, from news media, interest groups, and oversight authorities; d) [p]ublic managers face stronger expect-

tations for fairness, responsiveness, honesty, openness, and public accountability than do private sector managers” (Rainey and Chun, 2005: 92-93). In this sense, Minow emphasizes that “privatization creates possibilities of weakening or avoiding public norms” (2003:1246), which carries the risk of loss of control of such private operators by the government (Donahue and Zeckhauser, 2008: 507). As a result of the decline and the weakening of the control mechanisms involved in private management, one would expect that if the implementation of a policy provides for a wide private intervention, this produces a weakening of accountability mechanisms. These arguments lead me to propose the following hypothesis:

H2. A lesser degree of private management is associated with a higher level of accountability for a given public policy.

On the other hand, some analyses also indicate that public intervention may have “[g]reater diversity and intensity of external informal political influences on decisions (political bargaining and lobbying, public opinion, interest group, client, and constituent pressures)” (Rainey and Chun, 2005: 92). Following these arguments, it can also be expected that “[t]he danger of interest group influence or regulatory capture often distorts the substantive direction of governmental policy, notwithstanding public accountability mechanisms” (Trebilcock and Iacobucci, 2003: 1449). If the intervention of external influences can even distort the objectives of public policy, it is also likely to deflect accountability of the policy process.

2.3. Government’s management capacity

“By capacity we mean government’s intrinsic ability to marshal, develop, direct, and control its human, physical, and information capital to support the discharge of its policy directions” (Ingraham and Donahue, 2000: 294). From this definition, management capacity has been analyzed through integration among “management sub-systems”: financial management, capital management, and human resources management (Ingraham and Donahue, 2000; Hou *et al.*,

2003: 299). There are also empirical studies that analyze the government management capacity through the government's financial capacity, as an indicator that may reflect the availability of those resources (Grimmelikhuijsen and Welch, 2012).

Although there are no studies that analyze the effect of government's management capacity on accountability, some studies have examined how the government's capacity affects the extent to which environmental policy transparency (Grimmelikhuijsen and Welch, 2012) and e-government policy (Moon, 2002) are successfully implemented. On the one hand, Moon (2002) finds that the lack of financial, technical, and personnel capacities entails a failed implementation of the e-government policy. In this line, focusing on the environmental policy transparency at the local level in the Netherlands, Grimmelikhuijsen and Welch (2012) analyze the variables that affect three transparency areas of this policy: decision-making transparency - which accounts for the reasons why a specific local environmental policy was decided -, policy content information transparency - which considers indicators on general information about implications of air quality policy measures -, and policy outcomes transparency - which refers to the provision of air quality information on the municipal website -. In this research, these authors identify that the area of "transparency of policy outcomes" is associated with organizational capacity (Grimmelikhuijsen and Welch, 2012). Applying these empirical studies to the case of accountability policies, it could be assumed that if the government responsible for implementing the policy has a greater capacity, it will in turn have enhanced resources to carry out mechanisms to inform, justify, evaluate and sanction the implementation of that policy. Therefore I expect that:

H3. A higher governmental management capacity will contribute to a higher level of accountability for public policies.

However, Grimmelikhuijsen and Welch (2012) also find that government capacity seems to have no influence in two of the three transparency areas analyzed: decision-making transparency and

policy content information transparency. If government capacity has no influence on the transparency of decision-making of this policy, or on the transparency of information about the content of this policy, it can also be expected that it will not produce any effect on its accountability.

2.4. Political salience of public policy

According to Wlezien, “salience” has been traditionally “used to designate the importance of issues, particularly for voters” (2005: 555). Koop (2011) has analyzed the influence of political salience in formal accountability of independent agencies. This author demonstrates that political salience positively affects the degree of formal accountability: firstly, “independent agencies which operate in more salient issue areas are also subject to more extensive accountability arrangements,” and secondly “[i]ndependent agencies whose statutes are written in a period in which accountability itself is a salient issue are also subject to higher degrees of accountability” (Koop, 2011: 228). This author argues that, for electoral reasons or because of a real concern, politicians are more “interested in the activities of agencies which operate in salient policy areas” (Koop, 2011: 211). And, most importantly, political salience impacts on the institutional design of organizations, since it promotes the development of formal rules for accountability of these organizations.

“[P]oliticians tend to put more effort into steering, and keeping an eye on, activities in policy areas which are more salient. Yet we may also expect political salience to affect the institutional design of organizations, and the degree of accountability incorporated into the statutes governing an agency. If the policy area of an independent agency is salient, politicians will anticipate their preference for involvement in the activities of the agency, and will opt for extensive accountability arrangements (Koop, 2011: 212).

In line with Koop's research, I will analyze the link between political salience of the health policy and its level of accountability. It is expected that if a public policy is salient, there will be more formal mechanisms to monitor its decisions and actions will be developed. The following hypothesis will be tested:

H4. A higher degree of political salience of a given public policy is associated with a higher level of accountability for this public policy.

Although I found no empirical research to obtain results contrary to those found by Koop (2011), in this research I also sought to investigate, in an exploratory manner, whether the salience of public policy does not lead to a higher level of accountability. It may be the case that if a policy is not considered salient by citizens, governments could be more accountable with regard to this, because there would be no electoral cost to making visible to everyone all management results.

2.5. Ideological position of governments (left/right)

According to Schmitter, two of the functions that political parties are supposed to perform are: a) "Political parties should provide most citizens with a stable and distinctive set of ideas and goals (symbols) that anchor their expectations about democracy, orient them in a general way toward policy options, and make them feel part of the process of collective choice" and b) "Political parties, once they have competed in the electoral process, should be capable of forming a government and of providing an internal structure to their process" (2001: 72-73). Thus, one can expect that, once political parties form government, policy options and public programs they adopt and implement are consistent with their ideological preferences.

One of the distinctions used more frequently in the analysis of political parties is the distinction between left and right ideologies. According to Colomer (2001), this distinction reflects a two-issue dimension, "[o]ne is socio-economic, ranging, on the one hand,

from a preference for State intervention to the market, on the other. The second dimension is moral and social, with the two opposites favoring pluralist tolerance or traditional values” (2001: 173). In this research I analyze whether the ideological position of political parties in government (left-right ideology) leads to different results regarding accountability of public policies. On the one hand, in their research on environmental transparency in local governments, Grimmelikhuijsen and Welch find that “when left-wing parties are strong in the local council, local governments tend to be more transparent” (2012: 562). The latter can be applied to social policies - especially to the case of health policy -, since, in general, these are more identified with left-wing parties than with right-wing parties. If left-wing parties give greater priority to social policies in their respective government plans, they could also be expected to be more interested in being held accountable for such policies. In turn, one might expect left-wing parties to promote participatory policies, which would lead them to be more accountable to citizens. This analysis suggests the following hypothesis:

H5. Presence of governments led by left-wing political parties facilitates a higher level of accountability for a given public policy.

However, as I mentioned previously, if right-wing political parties have preferences for liberal market principles (Colomer, 2001), they could also be expected to promote accountability of governments as a mean to open public information they perceive as limited, or to control bureaucracy’s interests and the politicians’ (Stiglitz, 2000).

2.6. Governments led by non-statewide parties

According to some authors (Pallarés *et al.*, 1997) the process of transition and democratic consolidation in Spain has been characterized by two processes: democratization and decentralization. “This double process has resulted in configuration of a party system, with its traditional state-centered logic, and, in parallel with this, the configuration of political arenas in the autonomies” (Pallarés *et al.*, 1997: 137). As a result of this process, the party system in Spain is characterized by its being led by two main statewide parties (SWPs)

-Spanish Socialist Workers' Party (PSOE) and Popular Party (PP)- and the presence of various non-statewide parties (NSWPs) -as the Basque Nationalist Party (PNV) or the Aragonese Regionalist Party, among others, (Barrio *et al.*, 2010: 7; Pallarés and Keating, 2003). Because of this characteristic of the party system in Spain, in this research I also took into account the distinction between SWPs and NSWPs, understanding by the latter all those “who submit nominations only in some region, and obtain representation in any of the aforementioned arenas -national or regional-” (Barrio, *et al.*, 2010: 6), and for those whose “core mission is to achieve / protect / enhance some kind of [territorial] self government” (Masseti, 2011: 26, in De Winter 1998a: 204).

NSWPs range from pro-independence nationalist parties which “define themselves as belonging to a nation other than Spain” (e.g., Basque and Catalan), “to regionalist parties that “do not question the Spanish state or nation but aspire to represent and defend certain particularities or interests of their communities (e.g. PAR, PA, and UV)” (Pallarés *et al.*, 1997: 139). But in any case, these parties “project their independence from state-wide parties as the best guarantee of their defense of the interests of the autonomous community, articulating their electoral appeals around such ideas” (Pallarés *et al.*, 1997). In this research I argue, first, that one might expect that regional governments that are led by non-statewide parties have greater accountability on policies over which they have competencies, in order to differentiate them from those carried out by the central government.

H6. Governments led by Non-Statewide Parties contributes to higher level of accountability on public policies they implement.

On the other hand, in a study of electoral accountability in Spain, Aguilar and Sánchez-Cuenca found that "nationalist voters excuse poor management of the regional government to a greater extent than non-nationalists" (2007: 62) so that even if a government headed by a nationalist party performs poorly, it does not affect public assessment of that government. From these arguments, one

might expect that non-statewide party governments, prioritizing regional interests, will focus their government programs on issues that go beyond accountability of health policies, giving priority to issues such as claims of belonging or cultural identity.

2.7. Majority governments

Majority government can be defined as “any cabinet that meets all appropriate constitutional requirements and that is composed of persons acting as representatives of political parties or parliamentary groups that collectively control no less than one half of all seats in the national legislature, or that chamber of the legislature to which the cabinet is constitutionally responsible. (...) Minority cabinets (or governments) are cabinets that meet all the foregoing requirements except the majority clause” (Strom, 1990: 6). According to Müller, majority parliamentary governments -those who have the support of at least 50 percent of the seats plus one- “can not only survive in office but also enact their political program” (Müller, in Caramani, 2008: 204). This support allows them to carry out their government programs with greater ease and to implement their public policies with less checks and balances. In terms of accountability, one might expect that because majority governments are more likely to carry out their programs of government, they can implement long-term policies without finding parliamentary opposition to their approval. So, if a majority government seeks to introduce accountability mechanisms of the policies carried out, it would find the political support necessary for their implementation. Therefore, I expect that:

H7. Majority governments facilitate a higher level of accountability in public policies.

On the other hand, assuming that minority governments can carry out their governing program through parliamentary agreements and/or through coalitions with other political parties (Strom, 1990), where “a cabinet is most likely to use policy concessions as a bargaining chip to build coalitions around specific legislation” (Godbout and Høyland, 2009: 8), one might expect that these opposition

parties and/or parties in coalitions would encourage or force government in power to implement accountability mechanisms, in order to increase the control of the government.

3. Outcome: Accountability for health policy in the autonomous communities of Spain

In this research, I analyze the conditions that can lead -or not- to the specific outcome under study: formal accountability of the implementation of health policy in the ACs of Spain. The analysis of the level of accountability is developed in Chapter 3 of this research, which, in turn, is the product of the application of the analytical and evaluative framework presented in Chapter 2. In order to summarize this proposal, I mention how I obtained this level of accountability for the implementation of health policy in the ACs.

Firstly, the proposal to analyze and measure accountability for public policies that I developed in Chapter 2 includes two dimensions for analyzing accountability for the policies (the informative/justifying dimension, and the evaluative/sanctioning dimension), applied to two central stages that make up every public policy (formulation and implementation), and especially, to six basic elements that make up this stages (causes, objectives, instruments, those responsible, resources and policy results). Based on this analysis matrix, I also suggested measuring the level of accountability for public policy starting from the degree of formalization of the legal framework that regulates accountability of each of the components of the analytical matrix proposed and, specifically, from compliance with four characteristics by it: specific, binding, public, and autonomous character.

Secondly, I developed an empirical application of this proposal for the analysis of accountability of health policy in Spain. For this, I focused on the analysis of the level of accountability of the implementation phase of this policy. Thus, I analyzed the degree to which the three key elements of implementation are accountable, that is,

those responsible, resources and policy results. The analysis of the level of accountability of the health policy implementation was carried out based on the degree of legal formalization (the development of legal framework regarding the accountability of this policy). Therefore, I have analyzed the level of formalization of the four characters (specific, binding, autonomous, and public character) for each of the dimensions of accountability (the informative/justifying dimension, and the evaluative/sanctioning dimension) and for each of the implementation elements analyzed (those responsible, resources and policy results).

In order to observe in a synthetic and quantifiable manner the levels of accountability for each one of the components of the analysis matrix, I obtained an index (on a scale of 100) of accountability for each of the policy elements analyzed: accountability of those responsible, results, and policy resources (See also Chapter 3). Finally, from these score indexes, I determined an overall index of accountability of health policy implementation in each of the ACs.

Table 4.1. Global Accountability Index in the ACs

	ACs	Accountability Those responsible	Accountability Results	Accountability Resources	Global Accountability Index
1	Galicia	73%	100%	50%	74%
2	Navarre	65%	75%	63%	67%
3	Extremadura	67%	81%	46%	65%
4	Castile-Mancha	60%	67%	56%	61%
5	Andalusia	60%	65%	50%	58%
6	Cantabria	58%	73%	44%	58%
7	Castile-Leon	33%	81%	27%	47%
8	Balearic I.	44%	54%	42%	47%
9	<i>Mean</i>	40%	58%	33%	44%
10	La Rioja	58%	48%	17%	41%
11	Basque Country	46%	50%	13%	36%
12	Canary I.	35%	40%	27%	34%
13	Asturias	15%	27%	56%	33%
14	Catalonia	44%	31%	21%	32%

15	Aragon	0%	65%	27%	31%
16	Murcia	8%	69%	0%	26%
17	Valencia	8%	42%	13%	21%
18	Madrid	0%	21%	13%	11%

Source: Own elaboration.

As already mentioned, in this research I analyze the conditions that can lead to the overall accountability of the implementation of the policy (which includes accountability for those responsible, results and policy resources).

4. Operationalization

In this part I will analyze and discuss how I operationalized each one of the causal conditions

<i>Causal conditions</i>	<i>Values</i>
Length of policy decentralization	Number of years that regional governments have been implementing, directly, this policy.
Private management	Percentage of the health budget allocated by each region to contract their health services with private entities.
Government's management capacity	Government spending on public health as a percentage of total government expenses.
Political salience	Percentage of people who perceived the health policy as the "most important issue" in each one of the autonomous communities.
Ideological position of political parties in government	Proportion of the number of years that left and right parties have governed, starting from the year in which each region was granted autonomous government.
Government's led by non-statewide parties	Proportion of the number of years that non-statewide parties have governed, starting from the year in which each region was granted autonomous government.

<i>Causal conditions</i>	<i>Values</i>
Majority government	Proportion of the number of years that the governing party has had an absolute majority in the regional parliament, starting from the year in which each region was granted autonomous government.

4.1. Length of policy decentralization

In Spain, two paths were followed in the decentralization of health policy to the ACs. As mentioned earlier, the “historical” communities were pioneers in the process of decentralization -which includes the decentralization of health policy, which was carried out at different speeds, resulting in different years of transfer of this policy to the governments of the autonomous communities’. To operationalize this condition, I have taken into account the number of years, until 2011, that regional governments have been implementing, directly, this policy.

Table 4.2. Number of years with health competence until 2011

ACs	Decentralization year	Number of years with health competence until 2011
Catalonia	1981	30
Andalusia	1984	27
Basque Country	1987	24
Valencia	1987	24
Galicia	1990	21
Navarre	1990	21
Canary I.	1995	16
<i>Mean</i>	<i>1996</i>	<i>15</i>
Aragon	2002	9
Asturias	2002	9
Balearic I.	2002	9
Cantabria	2002	9

Castile-La Mancha	2002	9
Castile-Leon	2002	9
Extremadura	2002	9
Madrid	2002	9
Murcia	2002	9
La Rioja	2002	9

Source: Own elaboration based on Moreno (2009).

4.2. Private management

Since health policy in Spain is decentralized, the governments of the ACs have the competence to decide on matters relating to the implementation of this policy. The operationalization of this condition is based on the percentage of the health budget allocated by each region to contract their health services with private entities. The reporting period is from 2002 to 2010. For the analysis, I took into account the mean of this period because, as I mentioned, since 2002, all ACs are fully competent to implement this policy, and also because this average reflects the evolution of the private provision of health services over time.

Table 4.3. Percentage of the health budget allocated by each region to contract their health services with private entities, 2002-2010

	ACs	2002	2003	2004	2005	2006	2007	2008	2009	2010	Mean
1	Andalusia	5,1	4,9	4,7	4,9	4,2	4,6	4,3	4,7	5,1	4,7
2	Aragon	3,8	3,5	3,8	3,7	4,0	3,8	4,2	3,9	3,8	3,8
3	Asturias	6,1	5,3	7,1	7,0	7,0	6,7	7,0	6,7	7,7	6,7
4	Balearic I.	4,2	3,8	5,0	4,6	5,0	4,6	4,6	4,7	5,1	4,6
5	Basque Count	6,4	6,3	6,5	6,8	6,8	7,1	7,2	7,1	7,0	6,8
6	Canary I.	9,6	10,1	8,7	9,6	9,8	9,7	9,4	9,5	10,0	9,6
7	Cantabria	3,6	5,6	5,5	6,4	7,1	7,9	2,3	3,7	3,9	5,1
8	Castile-Manch	5,8	6,1	4,9	7,6	6,2	5,3	5,2	4,0	5,7	5,6
9	Castile-Leon	4,7	4,8	5,0	4,6	4,3	4,5	4,4	3,9	4,3	4,5
10	Catalonia	36,5	35,0	35,0	35,5	30,9	30,0	29,6	25,3	23,9	31,3
11	Extremadura	6,1	4,6	4,2	4,3	4,0	3,8	3,7	3,9	3,8	4,3
12	Galicia	5,6	5,4	7,9	2,9	6,0	5,9	5,8	5,6	5,6	5,6
13	Madrid	5,3	5,9	6,2	6,1	5,8	6,0	6,2	7,5	7,8	6,3

14	Murcia	7,2	7,4	7,5	7,7	7,7	7,2	7,9	7,1	7,2	7,4
15	Navarre	4,9	4,7	4,7	4,7	5,4	5,5	5,8	6,5	6,6	5,4
16	La Rioja	2,6	2,7	3,9	4,8	5,0	4,4	6,0	7,0	8,6	5
17	Valencia	5	4,8	5,1	6	6,6	6	6,3	5,8	6,3	5,8

Source: Own elaboration based on Ministry of Health, Social Services and Equality data.

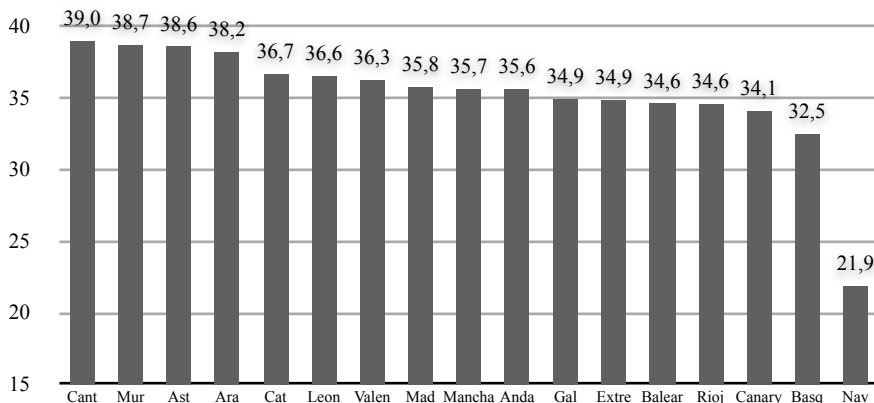
4.3. Government's management capacity

In a study analyzing the effect of government's capacity on transparency in environmental policy at the local level, Grimme-likhuijsen and Welch (2012) measure government capacity through environmental budget. In line with these authors, I measure government capacity using the percentage of health policy budget, in relation to total public expenditure in each one of the autonomous communities. Since I did not find this information for the most recent years of the policy, I have operationalized this variable from the available information, taking into account the average of this indicator over the period 2002-2005, as an approximation of recent public health expenditure in relation to total public spending of each AC.

If it were a cross-country study, the most accurate indicator to measure government's capacity in this policy would be government health spending as a percentage of GDP, since this would reflect the health-spending effort by governments in relation to their wealth. However, this indicator can not be used to compare the regional governments of Spain because, as health is considered a public good that should guarantee a minimum of health services in all ACs, its spending can not be below an established minimum threshold, so that the regional distribution of health resources provides leveling mechanisms so that this expenditure does not depend on the level of wealth of the ACs. An analysis of the governance capacity of the ACs on the basis of this indicator would not reflect the effort on health spending -understood as government capacity-, but would rather show the effect of this leveling in the poorest ACs. For this

reason, I operationalized this condition taking into account public health expenditure as a percentage of the total public expenditure of each AC.

Figure 4.1. Regional public health expenditure / total regional public expenditure 2002-2005



Source: Own elaboration based on Ministry of Health, Social Services and Equality data.

4.4. Political salience of health policy

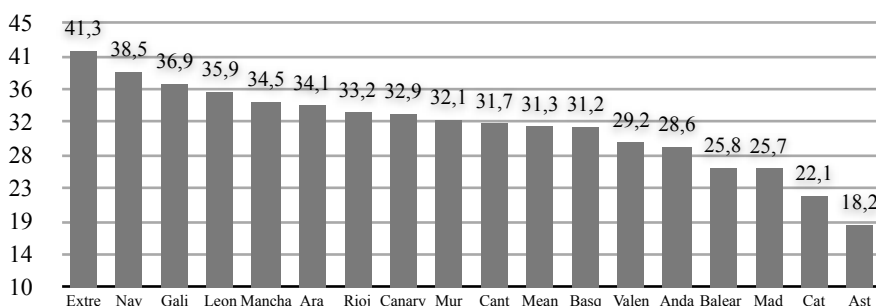
Following the literature on political salience, two general types of measurements can be gathered: First, “scholars often rely on people’s responses to the survey question that asks about the “most important problem” (MIP) facing the nation” (Wlezien, 2005: 555). However, this author argues that this measure confuses “two different characteristics of salience: The importance of issues and the degree to which issues are a problem” (Wlezien, 2005: 555).

Second, in order to operationalize political salience, Koop (2011) creates two proxy measures: “a measure of parliamentary attention” –related to the annual number of reports of parliamentary questions in which the issue had been mentioned-; and “a measure of media attention -which takes into account the number of articles per year which refers to the issue (2011: 220). This way of measuring media attention and legislative power attention is widely used. Grimme-

likhuijsen and Welch (2012) and Schillemans (2008) also measure media attention through the number of local newspaper reports on the object of their analysis, and legislative power attention through the number of references to the issue in parliamentary debates. Those variables have the advantage of avoiding the problem raised by Wlezien: The confusion between importance of issues and the degree to which issues are a problem. However, as Koop (2011) herself notes, both media attention and legislative power attention are strongly correlated. Thus, one could ask whether a subject has more media attention because it has significant parliamentary attention, or if political representatives are taking action on the issue as a result of a major media attention.

To avoid multicollinearity, I will operationalize political salience through the citizen's perception about salient policies. To do this, I adopt the Health Barometer conducted by the Centre for Sociological Research (CIS) from 2004 to 2010. In particular, I focus on the question about the "issue of greater interest to the citizens" (Question number 1 of the survey). This question is about the "area of interest", so this reduces the confusion between the "most important issue" and the "most important problem". Moreover, the possible answers offered for this question refer to specific public policies, such as education, transportation, housing, pensions or health. To operationalize this condition, I take as an indicator the average percentage of the population that perceives the issue of health policy as "the most important issue" during the period 2004-2010, as this reflects in time how the importance of the policy has been perceived.

Figure 4.2. Percentage of people who perceived health policy as the “most important issue” 2004-2010



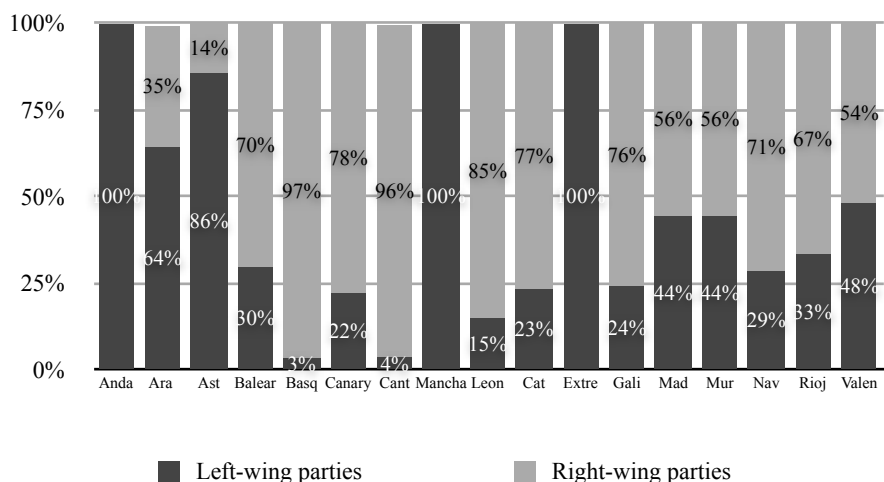
Source: Own elaboration based on the Health Barometers, 2004-2010.

4.5. Ideological position of regional governments (left/right

As already mentioned, in this scenario, I analyze the ideological ascription of the governments of the ACs led by right-wing parties and left-wing parties. To operationalize the ideological position of the regional governments, I have calculated a proportion of the number of years that left-wing parties (mainly the PSOE), right-wing parties (mainly the PP, CiU, CC, PRC, PAR and PNV) have governed, starting from the year in which health policy was transferred to each region.

In this operationalization, I obtained the percentage of the length of time that each party has spent in government, taking into consideration the political party that has led the regional government. So, in the case of coalition governments (as in Catalonia during the period 2003-2010, with the coalition between the PSC, ERC and ICV-EUA, or in Galicia during the periods 1987-1990 and 2005-2009, with the coalition between PSOE-PSdeG) I have assigned the period of government to the party that has led the regional executive power. (See also Annex 4)

Figure 4.3. Proportion of the number of years that right-wing parties and left-parties have governed

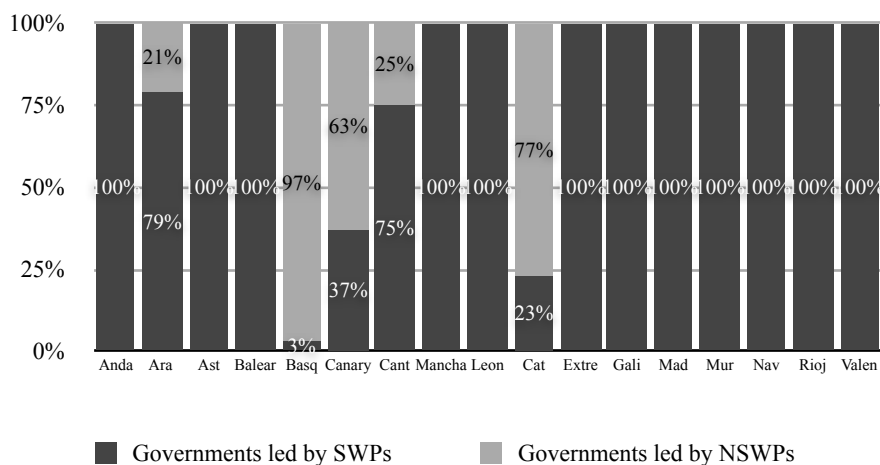


Source: Own elaboration from National Institute of Statistics (INE).

4.6. Government led by non-statewide parties

To operationalize the regional parties government condition, I calculated the proportion of time that non-state-wide parties has governed, especially CiU, CC, PRC, PAR and PNV-, from the date in which health policy was transferred to each region. Furthermore, although two of the political parties analyzed (UPN in Navarre and PSC in Catalonia) stood for elections only at the regional level, I considered them as state-wide parties because of their strong links with the PP and PSOE, respectively; in the case of UPN, because it “maintained an alliance with the PP between 1991 and 2008, based on the principle of territoriality, according to which this party ceased to exist in that community”, which “allowed UPN to become, from 1991, the first party at the autonomous level and to govern the community almost continuously since then”; and in the case of PSC, as it could also be considered a “territorial section” of PSOE, having joined the socialist group from 1982 (Barrio *et al.*, 2010: 11). (See also Annex 4)

Figure 4.4. Proportion of the number of years that non-statewide parties have governed

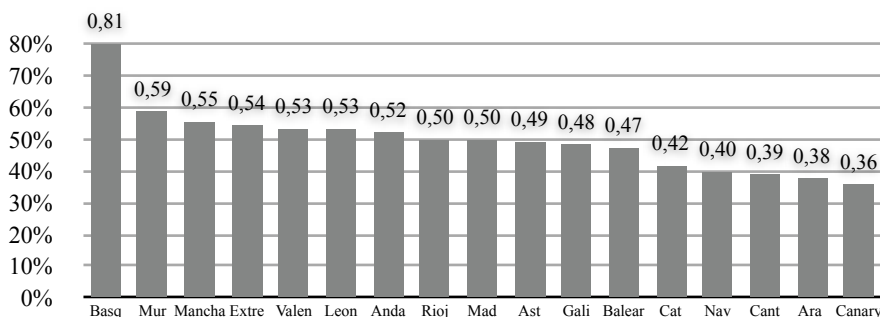


Source: Own elaboration from National Institute of Statistics (INE).

4.7. Majority government

To operationalize majority government, I focus on the proportion of the number of years that the ruling party has had an absolute majority in the regional parliament, starting from the year in which each region was granted autonomous government.

Figure 4.5. Percentage of parliamentary majority of the governing party 1980-2010



Source: Own elaboration from National Institute of Statistics (INE).

5. Methodology. Fuzzy Set Qualitative Comparative Analysis (fsQCA)

This qualitative technique allows analyzing a small number of cases and produce consistent results from this N small. Because in this research I focused on 17 autonomous communities in Spain, I found the use of this technique appropriate. However, the decision to use it goes beyond a practical justification.

First, *fsQCA allows identifying the conditions and / or combination of conditions that lead toward a specific outcome* (Ragin, 1987, 2000, 2008a, Vis, 2011, 2012). According to Ragin, “[a]n especially useful feature of QCA is its capacity for analyzing complex causation, defined as a situation in which an outcome may follow from several different combinations of causal conditions, that is, from different causal ‘recipes’” (2008a: 23). In an empirical study of welfare state reforms, Vis (2010) emphasizes that complexity of social phenomena can lead to *equifinality* “the situation in which there is more than one way in which a specific outcome can come about” (Vis, 2010: 29). In this study, the author finds two distinct routes toward welfare state reforms: “Welfare state reform can, for example, occur when the government is of rightist composition in combination with a poor socio-economic situation *or* when the government is of leftist composition, the socio-economic situation is poor and the government is weak politically” (Vis, 2010: 29).

Second, the causal effects are not uniform, which implies that the effect of one factor can vary between cases. The analysis through fsQCA takes into account that “[a] given condition may sometimes act in favor of an outcome, when combined with particular conditions, but may act against it when combined with others” (Vis, 2010: 30). *This means that fsQCA takes into account that the capacity to influence certain conditions can be affected by the presence or absence of other conditions.*

Third, in the fsQCA analyses the *outcome* that will be analyzed should also be established clearly – dependent variable in the language of quantitative analyses – and the *causal conditions* that will be tested – independent variables in the language of quantitative analyses –, *and for each one of the cases it will be possible to highlight whether they belong to the categories mentioned and to what degree they belong to these*. This is possible since fsQCA analysis assumes the diversity from two perspectives, “[d]iversity exists not only in the different configurations of set memberships that social phenomena exhibit but also in the degree to which they belong to such sets and configurations. For example, two countries can both be described as advanced industrial, capitalist democracies, as instances of a specific intersection of sets, and they can also differ in the degree to which they belong to this intersection. The first aspect of diversity is captured by the notion of differences in *kind* and the many different configurations of membership that arise from multiple distinctions. The second aspect of diversity is captured by the notion of *degree of membership* and is based on the idea that virtually all categorical distinctions in the social sciences also involve variation by degree” (Ragin, 2000: 149).

Fourth, the fsQCA analysis is based on analyzing whether the presence/absence of a *specific condition or combination of conditions is necessary and/or sufficient to produce the outcome in question*. If a condition or combination of conditions “is necessary, it must to be present for an outcome to occur,” in its turn, if a condition or combination of conditions “is sufficient, it can produce an outcome by itself” (Ragin, 2008b: 42). Likewise, a condition or combination of conditions “is both necessary and sufficient if it is the only cause that produces an outcome and it is singular (that is, not a combination of causes)” (Ragin, 2008b: 42).

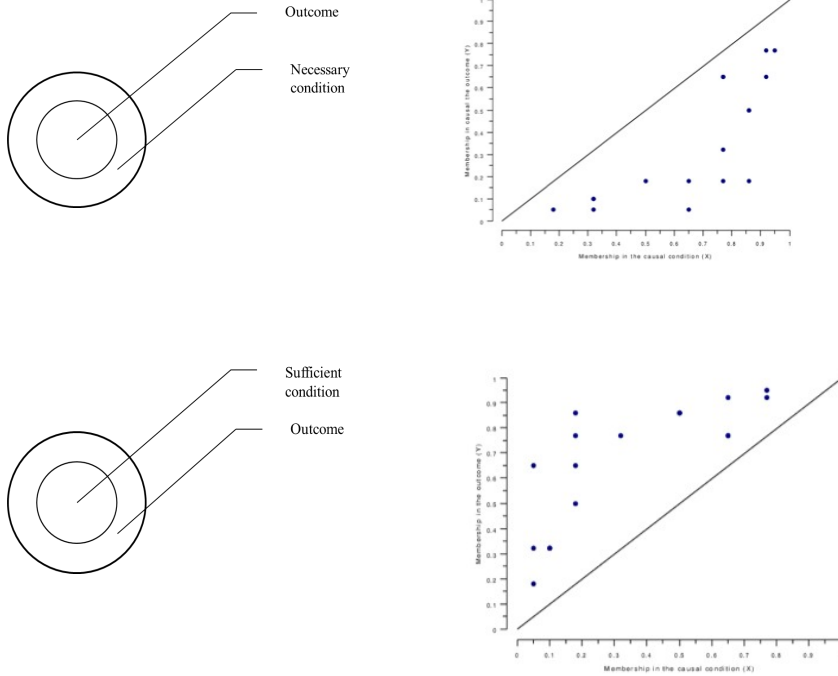
	Definition 1	Definition 2	Definition 3
<i>Necessity</i>	“A condition A is said to be necessary for a condition B, if (and only if) the falsity (/nonexistence /non-occurrence) [as the case may be] of A guarantees (or brings about) the falsity (/nonexistence /non-occurrence) of B” (Swartz, 1997).	“without condition x, outcome y does not come about” (Vis, 2010, 32)	“A cause is necessary if it must be present for an outcome to occur.” (Ragin, 2008b, 42)
<i>Sufficiency</i>	“A condition A is said to be sufficient for a condition B, if (and only if) the truth (/existence /occurrence) [as the case may be] of A guarantees (or brings about) the truth (/existence /occurrence) of B” (Swartz, 1997).	“if condition z is present, y occurs, but y can also come about if z is not present” (Vis, 2010, 32).	“A cause is sufficient if by itself it can produce a certain outcome” (Ragin, 2008b, 42)

Note: The Concepts of Necessary and Sufficient Conditions, by Norman Swartz, Philosophy, Simon Fraser University are available in <http://www.sfu.ca/~swartz/>

FsQCA allows analyzing *necessity* and *sufficiency* of the (combination of) conditions through the subset principle, which implies that “[t]o demonstrate necessity the researcher must show that the outcome is a subset of the cause”, while “[t]o support an argument of sufficiency, the researcher must demonstrate that the cause is a subset of the outcome” (Ragin, 2008b: 73). That is, a condition is necessary when all the cases in which the outcome is present are contained in – are a subset of – the cases in which the necessary condition is present. This could also be illustrated in a XY plot, where if “the outcome (Y) is a subset of the causal condition (X); thus, all Y_i values are less than or equal to their corresponding X_i values” (Ragin, 2008a: 53). In its turn, a condition is sufficient when all the cases in which that condition is present are contained in – are a subset of – the cases in which the outcome is present (Goertz and Mahoney, 2006). In a XY plot, if a “causal condition (X) is a subset of

the outcome (Y); thus, all X_i values are less or equal to their corresponding Y_i values, where i indicates reference to individual X or Y values or specific observations of X or Y ” (Ragin, 2008a: 47)

Figure 4.6. Necessity and sufficient conditions in terms of subset



Source: Taken from Bol (2009) and Ragin (2008a).

Table 4.4. As an example: How would this analysis technique of the need and sufficiency of (combinations) of conditions function?

From the Wagemann and Schneider (2007) study, I will illustrate next how this logical system of analysis would function, taking as an example my research case. In order to illustrate the necessity and sufficiency of (combinations of) conditions, I also use the example of three of the conditions that are analyzed in this research: political salience, government's management capacity, and majority governments.

Outcome

y= accountability for health policy

Causal conditions

a= political salience

b= government's management capacity

c= majority governments

Before exemplifying some of the results that can be obtained from the fsQCA analysis, I first point out that these are expressed by using the following Boolean language.

+ refers to the logical OR

* refers to the logical AND

~ refers to the absence of the condition.

Necessary conditions. As I already mentioned, fsQCA allows identifying the necessity for conditions – individually – and combinations of conditions that must be present for the outcome to occur. One of the results that could be obtained is the following

$A \leftarrow Y$

this result means that political salience is a necessary condition that leads to accountability for health policy. Leftwards arrow represents a logical implication of necessity, so that in all the cases where there is accountability, we find a high policy salience. How, let's assume that in this research I had set out the hypothesis that the conjunction of policy salience and the government's management capacity is a combination of conditions necessary to produce accountability – I repeat, this is only an assumption, since in this research I do not present this hypothesis. Let us assume that, once the fsQCA analysis was carried out we would obtain the following result

$A * B \leftarrow Y$

this means that conjunction of political salience and government's management capacity (simultaneous presence) is necessary for accountability for health policy, which means that this combination of conditions must to be present for accountability occurs.

Sufficient conditions. As I already mentioned, fsQCA also allows identifying, from the causal conditions that are subject to analysis, the combinations of conditions that are sufficient to produce the outcome in question, so that the following result could be obtained

$$A * B + \sim C \rightarrow Y$$

This combination includes two paths that lead accountability for health policy. The conjunction of political salience *and* government's management capacity (A*B), *OR* (expressed by +) the absence of majority government (C), so that this causal combination represents two recipes to produce accountability of the policy. Rightwards arrows means that the expression from the left-side *implies* the sufficiency of the expression from the right-hand side (Y) (Wagemann and Schneider, 2007).

INUS conditions. In addition to the necessary and/or sufficient conditions, some studies have highlighted the so-called INUS conditions "Insufficient but Necessary part of a condition which is itself Unnecessary but Sufficient for the result" (Goetz, 2003, Wagemann and Schneider, 2007), which can be exemplified in the following manner

$$A * B + \sim C \rightarrow Y$$

In this combination, condition A represents an INUS condition, because although individually it is not necessary nor sufficient, it plays a specific role in combination with another condition, that is, "condition A is not sufficient, but it is a necessary component of the (combined) condition A*B which itself is not necessary, but only sufficient for Y" (Wagemann and Schneider, 2007: 6). In the example shown here, this could indicate that although the policy salience is not, in and of itself a sufficient condition to produce accountability of the policy, it is a necessary component of the government capacity, a combination that is sufficient to produce policy accountability.

In the following sections I present the analysis and results I obtained from applying the fsQCA technique.

6. Analysis and results

In this section I present the analysis and results obtained in three steps: in the first one I analyze to what degree (membership degree) the ACs fulfill the outcome and causal conditions highlighted. In the second step, I present the analysis of necessity of these conditions.

Finally, in the third step I analyze the sufficiency of the combinations of conditions that produce accountability of the policy.

6.1. Degrees of membership among autonomous communities to each one of the categories - outcome and causal conditions -

In this analysis I use the fsQCA 2.0 software. First, the initial version of the QCA studies called Crisp Set Qualitative Comparative Analysis (csQCA) is based on a binary structure that pointed out whether each one of the observations belonged – or not – to each one of the categories established. In this binary dichotomization (where 1 = belongs, and 0 = does not belong), the researcher had to establish, based on a reference theoretic framework, a cut-off point, in order to define when he/she considered that an observation was within – or outside – the categories (Ragin, 2000). A more recent version of these types of studies (fsQCA) presented an improvement with regards to dichotomization of belonging, since it allows identifying not only whether each one of the cases belongs – or not – to the categories highlighted, but it also allows identifying to what degree they belong to these; thus, the name “fuzzy set” refers to the gradient in the membership scores, in the interval between 0 and 1 (Ragin, 2008a). In this step, I calibrated the operationalization of the outcome and the causal conditions to obtain the degree of membership of each one of the observations. Fuzzy sets membership scores indicate to what degree autonomous communities’ correspond to each one of the conditions. That is, it allows understanding whether a specific AC has accountability in the health policy results and to what degree it does; or else, whether a specific AC has government’s management capacity and to what degree it does.

In order to calibrate the data it is necessary to establish the qualitative anchors (breakpoints) of each one of the conditions already operationalized in the prior sections. According to Ragin (2008) this is the qualitative part that allows the researcher, according to a reference theoretic framework, to point out when a category is considered “fully in”, “fully out” and the “crossover point” (neither in nor out). Facing the absence of a clear theoretic guideline to establish

these qualitative anchors, for this research I have obtained the breakpoints of the categories by using two types of criteria. On the one hand, for six categories (early decentralization, private provision, political salience, government’s management capacity, majority government, and accountability of policy implementation) I obtained these breakpoints by assigning a standardized score: when each one of the conditions and the outcomes has a higher or equal value to the standard deviation above its mean, I have considered it to be “fully in”; when it has a lower or equal value to the standard deviation below its mean, I have considered it to be “fully out”; finally, I have considered the means of the values for each one of the conditions to be “the crossover point”. On the other hand, in the case of the two remaining conditions (governments led by right/left wing parties, and governments led by non-statewide parties), I didn’t take into account the same criterion that I used for the six conditions mentioned, since these breakpoints would vary in function of the proportion of years that the political parties have governed within the period considered, so that I have considered the degree of belonging as “fully in” when a specific political party has governed for the whole period analyzed (100 percent); as the “crossover point” when it has governed for half of the period (50 percent); and as “fully out” when the party has not governed.

Table 4.5. Qualitative anchors for the causal conditions and outcomes

Causal conditions and outcome	Fully “in” the set (membership score= 1)	Cross-over point, “neither in nor out” (membership score= 0,5)	Fully “out” the set (membership score= 0)
Early decentralization	22	14	6
Private provision	13	7	1
Policy salience	37	31	26
Government’s management capacity	39	35	31
Majority government	60	50	40
Governments led by right-wing parties	100	50	0

Causal conditions and outcome	Fully “in” the set (membership score= 1)	Cross-over point, “neither in nor out” (membership score= 0,5)	Fully “out” the set (membership score= 0)
Governments led by Non-Statewide Parties	100	50	0
Higher level of accountability of policy implementation	61	44	26

Note: the values of these conditions are explained in the operationalization.

After applying the breakpoints I have obtained the following degrees of membership, in a 0-1 scale, through which it is possible to identify whether each AC belongs to the categories mentioned and to what degree they belong to these.

Table 4.6. Membership for the conditions and outcomes

<i>Cases</i>	<i>Out-come</i>	<i>Conditions</i>								
		<i>AccTot</i>	<i>Dec</i>	<i>Sal</i>	<i>Cap</i>	<i>Priv</i>	<i>Left</i>	<i>Right</i>	<i>NSWP</i>	<i>Major</i>
1	Andalu-sia	0,92	0,99	0,23	0,62	0,23	0,95	0,05	0,05	0,65
2	Aragon	0,1	0,1	0,82	0,92	0,16	0,7	0,29	0,15	0,03
3	Asturias	0,14	0,1	0	0,94	0,44	0,9	0,1	0,05	0,43
4	Balearic I.	0,63	0,1	0,05	0,43	0,22	0,23	0,77	0,05	0,29
5	Basque C.	0,21	0,98	0,5	0,13	0,45	0,06	0,94	0,94	1
6	Canary I.	0,16	0,61	0,73	0,34	0,76	0,16	0,84	0,69	0,01
7	Canta-bria	0,92	0,1	0,62	0,95	0,27	0,06	0,94	0,34	0,04
8	Castile-Mancha	0,95	0,1	0,88	0,62	0,32	0,95	0,05	0,05	0,82
9	Castile-Leon	0,63	0,1	0,92	0,76	0,21	0,11	0,89	0,05	0,71
10	Catalo-nia	0,12	1	0	0,78	1	0,17	0,83	0,83	0,08
11	Extre-madura	0,98	0,1	0,99	0,48	0,2	0,95	0,05	0,05	0,77
12	Galicia	1	0,93	0,95	0,49	0,32	0,17	0,83	0,05	0,35
13	Madrid	0	0,1	0,05	0,64	0,39	0,41	0,59	0,05	0,5

14	Murcia	0,05	0,1	0,62	0,94	0,52	0,41	0,59	0,05	0,94
15	Navarre	0,98	0,93	0,98	0	0,3	0,22	0,78	0,05	0,05
16	La Rioja	0,38	0,1	0,73	0,42	0,26	0,27	0,73	0,05	0,5
17	Valencia	0,02	0,98	0,23	0,72	0,34	0,47	0,56	0,05	0,71

Note: In bold are indicated the cases that have membership to a specific condition (> 0,5).

Abbreviations

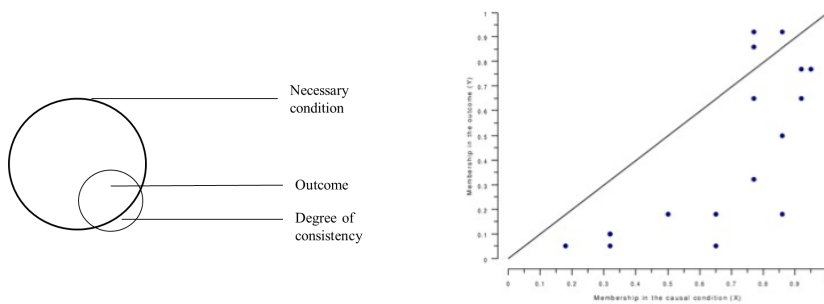
Early decentralization	<i>Dec</i>
Private provision	<i>Priv</i>
Political salience	<i>Sal</i>
Government's management capacity	<i>Cap</i>
Governments led by right-wing parties	<i>Right</i>
Governments led by left-wing parties	<i>Left</i>
Governments led by non-statewide parties	<i>NSWP</i>
Majority government	<i>Major</i>
Higher level of accountability of policy implementation.	<i>AccTot</i>

6.2. Which conditions or combination of conditions are necessary to produce accountability for health policy?

The second step I took was to analyze if each one of the conditions – individually – is *necessary* for the accountability of the health policy in the ACs. Stemming from this analysis it is possible to understand, for example, whether the presence/absence of majority governments is a necessary condition for the health policy accountability in the ACs, or else whether the presence of the policy salience is a condition without which this accountability could not happen. FsQCA allows analyzing the necessity for the presence or absence of these conditions, so that with seven causal conditions, there are fourteen test to conduct -seven for the presence of these conditions and seven for their absence.

As I mentioned, a condition is necessary when the outcome is a subset of the causal condition. In order to analyze whether a condition or combination of conditions is necessary, it is important to identify the degree of consistency and of coverage of each one of these. On the one hand, *consistency* “assesses the degree to which instances of the outcome agree in displaying the causal condition thought to be necessary” (Ragin, 2008a: 44-45). This could also be illustrated in a XY plot, in which one can observe that *consistency* “depends on the degree to which it can be shown that membership in the outcome is consistently less than or equal to membership in the cause $Y_i \leq X_i$ ” (Ragin, 2008a: 53).

Figure 4.7. High level of consistency -high but less than perfect degree of consistency

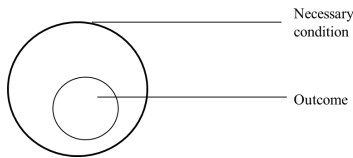


Source: Taken from Fiss (2007) and Ragin (2008a).

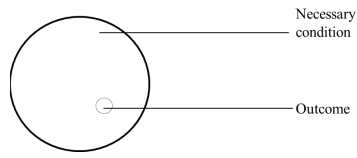
In its turn, in the analysis of necessity, “*coverage* assesses the relevance of the necessary condition -the degree to which instances of the condition are paired with the instances of the outcome” (Ragin, 2008a: 44-45). According to some authors (Goertz, 2003), if the coverage measures the importance of necessary condition, it could be interpreted as trivial or nontrivial, and, although there is no a minimum threshold of this, one could say that “[c]onceptually, very

low coverage corresponds to an empirically irrelevant or even meaningless necessary condition” (Ragin, 2008a: 61).

Figure 4.8. Empirically Relevant Necessary Condition



Empirically Irrelevant Necessary Condition



Source: Ragin (2008a: 62).

In this section, I present the results I obtained from the analysis of necessity and which have a degree of consistency that approaches 0,85 – which is the minimum threshold suggested by Ragin (2008a: 46). This analysis is important since it serves to begin to test the hypotheses previously presented about the different conditions that lead to accountability of the health policy. The results that I obtained with greatest consistency are shown in Table 4.7, where some of the conditions are not included because their degrees of consistency were not close to the threshold established here.

Table 4.7. Necessary conditions for accountability in health policy

Condition	Abbreviation	Presence or absence	Consistency	Coverage
Non-statewide parties	<i>NSWP</i>	<i>Absence</i>	0,86	0,57
Private management	Priv	<i>Absence</i>	0,82	0,63
Political salience	Sal	<i>Presence</i>	0,76	0,67

Absence of governments led by non-statewide parties (NSWP). For the analysis of necessity I identified that the absence of governments led by NSWP is a necessary condition for the accountability of the implementation of this policy (consistency 0,87, coverage 0,58). In fact, in the empirical analysis I found that ACs that have a high presence of governments led by this type of parties – which in the case of Spain are mainly nationalist right-winged parties such as CiU in Catalonia, PNV in Basque Country or CC in the Canary Islands – have scarce mechanisms for the accountability of their health policies. This result contrasts the hypothesis previously mentioned (H6), according to which it was expected that autonomous governments led by NSWP would have greater accountability of the policies on which it has competency, with the objective of differentiating them from those that the central government carries out. This result points to the contrary; that this condition should be absent for accountability of this policy to occur, so that the idea that this type of government is judged less by the results of its management and more by the measures it takes in other issues such as vindication of belonging or cultural identity can be reinforced (Aguilar and Sanchez-Cuenca, 2007).

Absence of private provision: In the analysis of necessity for conditions I also identified that the absence of a private management of the health policy is a condition that is almost necessary for accountability of the implementation of this policy (consistency 0,82, coverage 0,63). These results reinforce the hypothesis presented previously (H2), according to which a greater private management in the implementation of a public policy entails less control by managers and, therefore, a lower accountability by these. In fact, in the communities where there is greater private management in the implementation of the health policy, such as Catalonia, Canary Islands or Murcia, there is a low level of policy accountability.

Presence of political salience: Although this condition does not reach the minimum threshold of consistency, its approximate value (consistency 0,76, coverage 0.67) can serve to indicate that this condition is important for the accountability of the policy. This find-

ing agrees with the research carried out by Koop (2011), who shows that the accountability of regulating agencies is greater when the issues they deal with are perceived as salient. An example of this is the fact that five out of the six ACs have a higher level of accountability of the health policy; they have, also, a high perception among citizens about the importance of this policy (this is the case of Cantabria, Castile-La Mancha, Extremadura, Galicia and Navarre).

6.3. Which causal combination of conditions are sufficient for the outcome?

In the third step I identify the *sufficiency* of the different combination of causal conditions that can lead to the outcome (accountability for the health policies). FsQCA allows analyzing the sufficiency of these conditions through its main tool, to identify those causal relationships: the *truth table* algorithm, which identifies all the logical combinations of conditions possible. “This algorithm transforms the fuzzy-set membership scores into a truth table, using the direct link between the truth table rows and the corners of the property space, that is the multidimensional space that includes all logically possible combinations of causal conditions” (Koole and Vis, 2012: 14). (See the truth table in Annex 4).

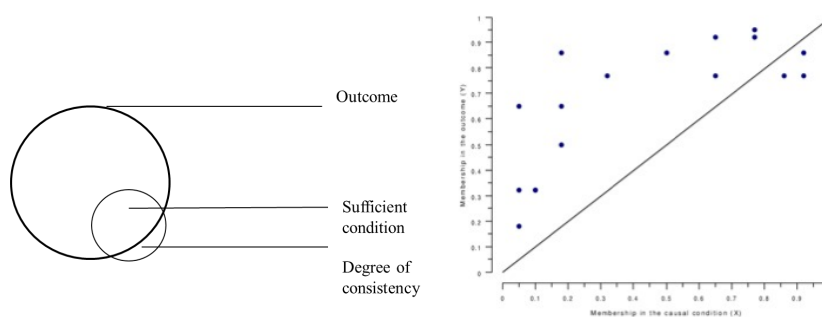
Once all the combinations of conditions possible are found, fsQCA identifies those that are sufficient to produce the outcome. For this, it produces three types of solutions: “complex solution”, “parsimonious solution” and “intermediate solution”. These solutions differ primarily in whether the combinations identified include – or not – the counterfactuals – understood as those combinations of conditions that are logically possible but do not happen empirically, that is, combinations that do not occur in the cases analyzed. The “complex solution” only generates solutions from the combinations that happen empirically in the cases analyzed, assuming as false all the counterfactuals. The “parsimonious solution” generates more simplified solutions, so that it can use any counterfactual that helps to generate them. Finally, the “intermediate solution” can take into ac-

count certain counterfactuals that are possible in theory and that are determined by the researcher (Ragin, 2008a).

According to Wagemann and Schneider, “the analysis of sufficient conditions should always be performed with and without simplifying assumptions regarding the logical remainders” (2007: 24), for this research I begin by presenting the results from the “parsimonious solution” with the objective of simplifying the different combinations of conditions obtained and, later, I report the results for the “complex solution”.

In this analysis – as in the one of necessity of the conditions – the degree of *consistency* and *coverage* of the sufficiency of the combinations of conditions that are produced should also be taken into account. *Consistency* refers to the degree which a causal condition (X) is a subset of the outcome (Y), which “indicates how closely a perfect subset relation is approximated” (Ragin, 2008a: 44). In the XY plot that I have used previously, this would be represented as “the proportion of cases on or above the main diagonal in the fuzzy plot” (Ragin, 2008a: 49), so that the three cases that are found outside that diagonal make the level of consistency not perfect.

Figure 4.9. High level of sufficiency -high but less than perfect degree of consistency



Source: Taken from Fiss (2007) and Ragin (2008a).

In its turn, *coverage* refers to the degree at which the cases correspond to the (combination of) conditions (Vis, 2011). Unlike the analysis of necessity, the sufficiency analysis results show three types of coverage: Solution coverage, “measures the proportion of memberships in the outcome that is explained by the complete solution”. Raw coverage, “measures the proportion of memberships in the outcome explained by each term of the solution”. Unique coverage, “measures the proportion of memberships in the outcome explained solely by each individual solution term (memberships that are not covered by other solution terms) (Ragin, 2008b: 86).

Next, I present the routes or “recipes” – in Ragin’s terms – that are sufficient to produce accountability in the implementation of the health policy in Spain’s ACs.

6.3.1. Recipes from the parsimonious solution: sufficient conditions for the outcome

From the parsimonious solution I obtained the following routes that entail accountability of the implementation of health policies in the ACs, which I will explain next. As I mentioned already, the combinations of conditions are expressed by using the following Boolean logic:

logical AND (*) refers to the intersection of sets

logical OR (+) refers to the union of sets

logical No (~) refers to the absence of a condition.

I use the following abbreviations: Early decentralization (Dec), Private provision (Priv), Political salience (Sal), Government’s management capacity (Cap), Government led by right-wing parties (Right), Government led by non-statewide parties (NSWP), Majority government (Major), Higher level of accountability of policy implementation (AccTot).

Table 4.8. Parsimonious solution: accountability in the implementation of the health policy in ACs

Solution	Cases	Raw coverage	Unique coverage	Consistency
~dec*major*~right	Castile-Mancha, Extremadura.	0,32	0,03	0,71
major*sal*~right	Castile-Mancha, Extremadura.	0,33	0,02	0,81
~major*sal* right ~nswp	Cantabria, Galicia, Navarre.	0,40	0,009	0,82
~priv*~major*sal*right	Cantabria, Galicia, Navarre.	0,39	0,00	0,83

Solution coverage: 0,54
Solution consistency: 0,83

As Table 4.8 shows, from the “parsimonious solution”, I have obtained four paths for accountability of the health policy in Spain’s ACs: 1) absence of early decentralization of the policy AND absence of right-wing government (which implies government led by left-wing parties), AND majority governments; OR, 2) policy salience AND left-wing government AND majority governments; OR, 3) policy salience AND right-wing government AND absence of government led by non-statewide party AND absence of majority governments; OR 4) policy salience AND right-wing government AND absence of majority governments, AND absence of private management of this policy.

The presence of the policy salience in three of these paths that lead to accountability of the health policy reaffirms the analysis that I carried out previously regarding the necessity for this condition, where I identified that this could be considered as quasi-necessary for the accountability of the policy. This finding also coincides with the empirical cases analyzed, since five out of the six ACs that have a higher level of accountability of the health policy (Cantabria,

Castile-La Mancha, Extremadura, Galicia and Navarre) also have a high perception by citizens of the relevance of this policy.

In their turn, I identified two recurring conjunctions of conditions in these four paths for accountability: in two of the four paths the presence of right-wing governments is shown, with the absence of majority governments; while in the other two paths the presence of left-wing governments is shown, in conjunction with the presence of majority governments. These conjunctions can also be observed in the empirical cases analyzed, since three out of the six ACs that have a higher level of accountability of the health policy have governments led by left-wing parties and, at the same time, majority governments (this is the case in Andalusia, Castile-La Mancha and Extremadura). In their turn, the other three ACs that have a higher level of accountability for the health policy have right-wing governments and, also, minority governments (this is the case of Galicia, Navarre and Cantabria). These conditions can be interpreted as INUS conditions, that is, as conditions which although on their own are not necessary or sufficient to produce accountability of the policy, they are a necessary component of the conditions indicated in each combination. The absence of the majority in the governments led by right-wing parties suggests that the introduction of mechanisms for accountability in this policy can be explained, in part, by the counterweight that the opposition has had; while the presence of the majority in left-wing governments suggests that this type of government requires a parliamentary majority to carry out long lived public policies, such as accountability of its health policies.

In its turn, one of the paths that lead to accountability of the health policy signals the presence of governments led by right-wing parties, the absence of majority governments, the presence of policy salience, and the absence of private management of this policy (this is the case in Galicia, Navarre, Cantabria). The absence of private management in this combination reaffirms the analysis of necessity that I carried out previously, where I identified that this is a condition that is quasi necessary for accountability of the policy. In fact,

the six ACs that have a higher level of accountability implement their health policies through a mostly public management.

Finally, another of the paths that lead to accountability of the health policy in the ACs points to the presence of the policy salience, the presence of right-wing governments, the absence of majority governments, and the absence of governments led by non-statewide parties. The absence of this last condition also reinforces the analysis of necessity that I carried out previously, according to which accountability occurs when there are no governments led by this type of political party, which, in the case of Spain are centered mainly in nationalist right-wing parties, such as CiU in Catalonia, CC in Canary Islands or PNV in Basque Country.

6.3.2. Recipes by the complex solution: sufficient conditions for the result

From the “complex solution” I obtained three paths that lead to accountability in health policies in the ACs. These combinations of conditions confirm the results obtained with the “parsimonious solution”, but at the same time, they add more detail.

The three paths are the following: 1) absence of early decentralization of the policy AND policy salience AND absence of private management of the policy AND government led by left-wing party AND majority government AND absence of government led by non-statewide party; OR 2) early decentralization of the policy AND policy salience AND absence of private management of the policy AND absence of government’s capacity AND government led by right-wing party AND absence of majority government AND absence of government led by non-statewide party; OR 3) absence of early decentralization of the policy AND policy salience AND absence of private management of the policy AND government’s capacity AND government led by right-wing party AND absence of majority government AND absence of government led by non-statewide party.

Table 4.9. Complex solution: accountability in the implementation of the health policy in ACs

Solution	Cases	Raw coverage	Unique coverage	Consistency
$\sim\text{dec}^* \text{sal}^* \sim\text{priv}^* \sim\text{right}^* \text{major}^* \sim\text{nswp}$	Extremadura, Castile-Mancha	0,27	0,17	0,84
$\text{dec}^* \text{sal}^* \sim\text{priv}^* \sim\text{cap}^* \text{right}^* \sim\text{major}^* \sim\text{nswp}$	Navarre, Galicia	0,24	0,14	0,85
$\sim\text{dec}^* \text{sal}^* \sim\text{priv}^* \text{cap}^* \text{right}^* \sim\text{major}^* \sim\text{nswp}$	Cantabria	0,23	0,11	0,83

Solution coverage: 0,54
Solution consistency: 0,83

These combinations reinforce the results obtained in the “parsimonious solution”. In the first place, the three paths that lead to accountability point to the absence of governments led by non-statewide parties, the absence of private management of the policy, and the presence of policy salience, which confirms the necessity and the sufficiency of these conditions. In the second place, the following groups of conditions are identified again: while the right-wing governments require a minority government to be accountable, the left-wing governments require a majority government.

Finally, similar to the results obtained through the “parsimonious solution”, the results from the “complex solution” do not allow identifying clearly what is the importance of the presence/absence of the early decentralization of the policy and the government capacity. On the one hand, if we take into account the six ACs that have a higher accountability, we have that in three of these there was an early decentralization of the policy (Andalusia, Galicia and Navarre), while in the other three communities this policy did not become decentralized until 2002 (Extremadura, Castile-La Mancha and Cantabria). In its turn, a pattern that allows identifying the role

of the government capacity is also not observed – understood as the financial capacity and, in concrete, as an indicator of the public health expenditure with regards to the total public expenditure in each AC –, and in fact, three of the six ACs with the highest level of accountability have, also, government capacity (Andalusia, Cantabria and Castile-La Mancha), while the other three do not (Extremadura, Navarre and Galicia). It is likely that it is still necessary to continue inquiring about the importance that the government capacity has through more precise indicators. As I already mentioned, if this was an analysis between countries, the most precise indicator would be health expenditure as a percentage of the GDP, since this would show the expenditure effort in this policy. However, in the case of the ACs I could not use this indicator because financing of the health policy has leveling mechanisms in the allocation of health expenditure, with the objective of avoiding that the poorest ACs be the ones that allocate the least resources to this policy. In all, there are ACs that have a higher percentage of health expenditure with regards to their total public expenditure, and that are not using more mechanisms for their accountability. This leads me to an interpretation that it is necessary to continue analyzing: that the indicator of health public expenditure/total public expenditure is an indirect indicator of the private health expenditure – information that it is still not possible to know at the level of ACs –, so that autonomous communities that have a lower public health expenditure are those where private health is used more by their citizens, which could be contributing to those autonomous governments having less incentives and mechanisms to make accountability of this policy more effective.

7. Conclusions

Social phenomena can be characterized by their causal complexity, which implies that the same result can come from different routes/recipes (Ragin, 2000, 2008a). In this research I focused on analyzing the conditions and combinations of conditions that lead to accountability of the health policy in the 17 ACs that make up Spain,

finding different combinations of conditions that prove their causal complexity, or else, different paths that can lead to it. I also analyzed the *necessity* and *sufficiency* of the (combinations of) conditions presented here, in order to produce accountability of this policy, which allowed me to contrast what conditions must be present/absent for accountability to occur (analysis of necessity) and what (combinations of) conditions can produce it (analysis of sufficiency).

As I already mentioned, in this research I incorporated variables that have already been analyzed in terms of accountability, such as policy relevance and the management capacity of the government (Koop, 2011; Grimmelikhuijsen and Welch, 2012), but I also analyzed variables that have not been studied as much in this literature, such as ideological adscription of the political parties in government, government majority, governments led by non-statewide parties, or private management.

As could be observed in the analysis of *necessity* of the conditions, the *absence of governments led by Non-Statewide Parties* is a necessary condition for accountability in health policy, which in the case of Spain are limited, mainly, to governments led by nationalist right-wing parties, such as the case of CiU in Catalonia, CC in Canary Islands and PNV in Basque Country. This result was also reinforced with the analysis of *sufficiency*, where I identified that this condition is absent in all the paths (combinations of conditions) that can produce accountability of this policy. I emphasize that this finding does not mean that these governments do not have good results in terms of health, for this has not been analyzed in this research. What I have found is something different, and it is that this type of government has not developed mechanisms for accountability of the implementation of their health policies. In a study about the vote determinants in autonomous governments in Spain (Aguilar and Sánchez Cuenca, 2007), it was found that in autonomous communities with a higher degree of nationalism, voters judge more their governments over issues related with their representative capacity (that is, for the representation or defense of what they consider the

interests of their community), and not over their management (that is, for the results of the government management), so that this type of government could be lacking the incentives to have accountability mechanisms for the public policies they implement, since focusing on issues such as the vindication of belonging or cultural identity produces a higher citizen valuation.

In the analysis of *necessity* I also identified that the presence of *policy salience* – understood as the perception that citizens have of the importance of the health policy – is a quasi necessary condition for accountability of the implementation of this policy. This result was also reaffirmed with the analysis of *sufficiency*, since this condition appears in the paths that can produce accountability of this policy. In fact, as I mentioned, five out of the six autonomous communities that have a higher level of accountability also have a high perception of the importance of their health policies (this is the case of Cantabria, Castile-La Mancha, Extremadura, Galicia and Navarre).

Another of the findings of this research is that the ACs that have a greater *private management* for the implementation of the health policy have a lower level of accountability. In fact, from the analysis of *necessity* of the conditions, I found that the absence of a greater private management – measured through the public expenditure destined to agreements with organizations from the private sector – is a quasi necessary condition for higher accountability. This is also reaffirmed with the analysis of *sufficiency*, since this condition appears as absent in the paths identified that lead to accountability of this policy. It is important to clarify that in this research I did not discuss whether public or private management are more efficient with regards to the results in health, but rather, I analyzed which is more transparent and subject to greater mechanisms for control and sanction, and I found that this happens when there is less intervention by the private sector. For example, although Catalonia has a high percentage of private management through the health agreements, its level of accountability is below the ACs average. As I have analyzed throughout this study, in the case of the health policy

in Spain's ACs, there are scarce formal mechanisms for accountability in the centers and services that are managed by the private sector. For example, the high positions – such as directives – of this type of centers and services are not subject to the same formal rules of control than the high positions in the public sector; there are also no formal mechanisms developed for these private managers to be accountable regarding the resources – public budget – that they receive and spend, about the justification and the results obtained with this allotment of public resources. This absence of formal mechanisms for accountability of private management of the health policy in Spain's ACs makes it so that the greater the intervention of this private management, the greater the voids in accountability of this policy there are.

Finally, in the analysis of the combinations of conditions that are sufficient to produce accountability of the health policy in the ACs and which have been mentioned previously, I found two conjunctions of conditions: the presence of right-wing governments in conjunction with the absence of majority governments; and the presence of left-wing governments in conjunction with the presence of majority governments. These conjunctions can be observed in the empirical cases analyzed, since three out of the six ACs that have a higher level of accountability of the health policy (Galicia, Navarre and Cantabria) have had right-wing governments and, at the same time, minority governments; while the other three autonomous communities (Andalusia, Castile-La Mancha and Extremadura) have had left-wing governments and majority governments. As I mentioned, the causal effects are not uniform, so that the influence of a specific condition can vary among cases, and especially, it can vary over the presence/absence of another condition or conditions. This is shown in the case of these two conjunctions of conditions, for while the presence of majority governments favors accountability of left-wing governments, their absence favors that of right-wing governments. This suggests that, in the first case, governments – left-wing – require parliamentary support in order to carry out their long term policies, such as initiating accountability mechanisms for their health policies; while, in the second case, opposition parties

are the ones that could be playing a central role to force this type of governments – right-wing – to be accountable regarding the health policies they implement.

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Chapter 5

Conclusions and future lines of research

1. General conclusions

With this research I sought to contribute to the analysis, measurement and explanation of accountability for public policies.

Analyzing and measuring accountability: a proposal to define, analyze and measure accountability for public policies

In the first part of this dissertation, I developed a proposal to analyze and measure accountability for public policies. Having set as an objective to avoid the “catch-all” nature attributed to the word, I defined what is accountability for public policy, and presented a proposal to analyze it, delimiting the accountability dimensions, the policy phases and the policy elements that should be analyzed in the light of it. Also, I developed a proposal to measure the level of formal accountability of these components.

The definition of accountability for public policies that I presented takes into account the problem of “many hands” in public policies, that is, the effect that the participation of multiple actors has on these policies. For example, the actor(s) who intervene in the policy formulation can be different from the one(s) who intervene in the policy implementation. Thus, the definition of accountability for policies I presented here incorporates into the accountability process the different actors involved in each one of the policy stages.

The proposal to analyze accountability for public policies includes two accountability dimensions (the informative/justifying dimension and the evaluative/sanctioning dimension). While the first dimension contains elements related to transparency (information and justification), the second includes elements related to enforcement (evaluation and sanction). In this research I also proposed to ana-

lyze, from the perspective of the two dimensions of accountability, two central stages that make up every public policy (formulation and policy implementation), and six basic elements that form these phases (causes, objectives, instruments, those responsible, resources and policy results).

With this proposal, the partial analysis of an element of accountability of a public policy (for example, the accountability of resources that are assigned and executed) can be done without losing sight of the whole map of accountability of that policy. At the same time, this proposal allows to identify the concrete dimensions/phases/elements where the accountability of a policy is failing.

Having developed the proposal to analyze accountability for public policies, the next step was to develop the criteria that should be used to measure it. I focused my analysis on the formal aspect of accountability, acknowledging the fact that all public policies build on the legal framework that sustains them. It is true that the formal aspect does not exhaust the accountability that is actually carried out in practice. However, the formal development is a necessary condition for accountability to occur, since, without formal rules, the information/justification and evaluation/sanction of policies would be more difficult to be carried out. Above all, without formalization, accountability would lack consistency and predictability, since it would become something that could occur randomly or even arbitrarily.

The proposal to measure accountability for public policies is focused on the degree of formalization of the legal framework that regulates the accountability of each one of its components (dimensions, phases and elements). Specifically, I take into account the verification of four characteristics of formalization: its specific, binding, autonomous, and public character. These characteristics allow to identify whether there is a regulatory framework for accountability (specific character); if this set of formal rules establishes the obligation to account (binding character); if this legal framework stipulates the public nature of the information and

evaluations that occur in the process of accountability (public character); and if these rules provide for autonomous bodies to evaluate and sanction those processes (autonomous character).

This proposal to analyze and measure the formal accountability for public policies seeks to serve as an analytical tool for the development of empirical studies that compare levels of accountability for different kind of policies (health, education, etc.) in different contexts (regions, countries, etc).

Testing the validity of the proposal to analyze and measure accountability: accountability in the 17 ACs of Spain

In the second part of the dissertation, I tested the validity of the proposal previously developed to analyze and measure accountability for health policy in Spain. For this purpose, I analyzed the level of accountability of the implementation phase of this policy. I analyzed the degree to which the three key elements of implementation -that is, those responsible, resources and policy results- are formalized. Since Spain has a decentralized health policy whereby the autonomous communities are responsible for its implementation, I examined the level of accountability for the health policy in the ACs that make up Spain.

The empirical test of this proposal helped me confirm that it can be used to analyze the accountability for public policy, in this case, to analyze the same policy (health policy) implemented in the different regional governments of Spain. At the same time, the empirical application of this proposal allowed me to highlight the elements, characteristics and dimensions of health policy implementation that, in terms of accountability, are more or less formally developed.

In order to measure, in a synthetic and quantifiable manner, the levels of accountability for each one of the ACs, I assigned a numerical valuation to it, obtaining a synthetic index of accountability (on a scale of 0 to 100) for each of the analyzed policy elements: ac-

countability of those responsible, results, and policy resources. In addition, from these three indexes I determined an overall index of accountability of health policy in each of the ACs.

The numerical indices obtained through the proposal developed here provide a detailed analysis of each one of the elements, phases and dimensions of accountability for public policies, but also allow making comparisons between them, or across policies and contexts.

Explaining accountability for public policies: necessity and sufficiency of seven causal conditions in the health policy in the ACs of Spain

Once I analyzed and measured accountability for health policy across Spain's ACs, I sought to analyze which variables help to account for the variation in the levels of accountability of this policy in the different regional governments. Thus, I empirically analyzed the influence of seven causal conditions: decentralization processes, private management, government's management capacity, political salience of health policies, ideological position of political parties in government -left/right-, governments led by non-statewide parties, and majority composition of government.

Since the number of cases I had to analyze was small -the 17 ACs that make up Spain-, I found it appropriate to use the qualitative technique fuzzy set qualitative comparative analysis (fsQCA), which identifies the necessity and/or sufficiency of the (combination of) conditions that can lead to higher levels of accountability. The different combinations of conditions found to be relevant to the outcome highlighted the causal complexity of this social phenomenon. In plain words: there is no single recipe to "cook" accountability, but many.

From the analysis of the necessity of the conditions, I found that the absence of governments led by non-statewide parties (NSWPs) is a necessary condition for accountability of health policy implementa-

tion. In Spain, cases of NSWPs governments are limited, mainly, to regional governments led by nationalist right-wing parties. In this part of the investigation I emphasized that this finding did not involve an assessment of the efficiency of this type of government in health policy. What I found was something different, namely that these governments have in Spain few formal mechanisms to account for their health policies. I also mentioned that some researchers have noted that in the regions with a high percentage of nationalist supporters, citizens tend to judge their governments over issues related to their representative capacity (i.e., regarding matters that they consider to be part of the regional interests) and not over their management results. Because they enjoy such support, these governments may have fewer incentives to be accountable for what they do. An alternative interpretation for the low accountability of regional governments led by NSWPs is that they devote more resources to other policies -such as the vindication of belonging or cultural identity- at the detriment of accountability policies.

At the same time, I found that the absence of private management – measured through the public expenditure destined to agreements with organizations operating in the private sector– is a quasi necessary condition for accountability for this policy. I noted that this finding did not involve an assessment of the efficiency of this form of management of healthcare. What I found was something different again: that greater participation of private operators in the implementation of this policy makes the policy more opaque. Thus, I identified that the ACs that have mixed health systems (public-private co-intervention) are less transparent, since apparently the transfer of responsibilities to such private managers is not accompanied by the establishment of mechanisms for them to be held accountable. This naturally leads to a discussion about the public nature of public policies. If public-private management involves a transfer of powers and public resources to private actors so that they can carry out a public service such as health-care, it is then necessary that they clearly inform how they spend the public funds they manage, what results are achieved, and who is responsible for it.

In the analysis of necessity I also found that the presence of policy salience –understood as the perception that citizens have of the importance of the health policy– is a quasi necessary condition for accountability for this policy. Although the relevance of the salience of the policy had already been highlighted in other studies, it was important to emphasize this finding in the case of the health policy of the ACs of Spain, as it reinforces the importance of horizontal mechanisms of accountability. Accountability is not only performed in a hierarchical manner -for example, between different administrative levels, as has been generally discussed-, but it also includes horizontal mechanisms that are set up between different entities and/or public powers at the same level, or between the Government and citizens. Reinforcing the idea that greater public perception of the importance of the policy has an effect on its accountability also strengthens the notion that in representative government, the users/beneficiaries of policies themselves should set the priorities that their governments should have.

In its turn, from an analysis of sufficiency, I found that several paths or combinations of conditions that include the presence of the salience of the policy, the absence of private management, and the absence of governments led by non-statewide parties are sufficient to produce accountability for the health policy in the ACs. These paths vary in additionally requiring two alternative conjunctions of conditions to be present: the presence of right-wing governments in conjunction with the absence of majority governments; and the presence of left-wing governments in conjunction with the presence of majority governments. This suggests that, in the first case, left-wing governments require parliamentary support in order to carry out their long term policies, such as initiating accountability mechanisms for their health policies; while, in the second case, opposition parties are the ones that could be playing a central role to force right-wing governments to be accountable regarding the health policies they implement.

My finding that the presence of majority governments favours accountability for the policy only in left-wing governments, while be-

ing counterproductive in right-wing governments, reinforces the idea that the same condition may not always act in the same way, and its effect may vary depending on the presence/absence of other conditions. I want to clarify that this finding does not imply that left-leaning governments are “more accountable” than right-wing parties, since I only analyzed the accountability of the health policy, and this hypothesis should be confirmed by the analysis of the accountability of various policies. For now, all we can say is that, in the case of the ACs of Spain, left governments seem to have favored accountability of health policy to a greater extent than right wing parties, being able to put it into practice more easily when they held a majority. Similarly, it could also be said that right-wing governments have favored accountability to a lesser extent, and that the opposition appears to have played an important role in pushing them to implement it.

2. Future lines of research

The analysis of accountability in health policy across countries

One possible line of research is to re-test the theoretical and empirical utility of the measurement and analysis proposal developed in this research for the accountability of health policies comparatively across countries. From this comparative analysis between countries, my findings on the relevance of specific conditions for achieving higher levels of accountability for this policy could be reinforced.

This comparative analysis should also allow me to refine the operationalization of two variables. Firstly, government capacity could be measured using a more accurate indicator that is frequently used in comparative studies between countries: the percentage of health expenditure to GDP, an indicator that shows the *expenditure on health relative to national wealth*, and that I could not use in the case of ACs of Spain, because of the leveling mechanisms in the health spending between regions. Refining the operationalization of this

variable would allow me to reach more concrete results on the relevance of this condition for the accountability for the policy.

Secondly, this comparative study would also allow me to refine the analysis of the relevance of the absence of private management in the implementation of this policy, measuring it with an index of the private expenditure on health, an aggregate indicator that is available across countries, but which I could not analyze in the case of Spain because it is not disaggregated at the level of regional governments.

The analysis of accountability for different kinds of policies and in different kinds of polities

As mentioned, the proposal I developed can be seen as an analytical framework to measure and compare levels of accountability in different kinds of policy areas (e.g., health, education, pensions) or in different kind of polities (e.g, countries, levels of government and/or regions). The re-test of this framework for analyzing accountability in different public policies would strengthen its empirical usefulness. For example, it would be possible to analyze accountability in pension policies between different countries, in education policy between different regions of the same country, or in a regulatory policy in which different levels of government are involved

The analysis of accountability beyond the analysis of the implementation

In this research I concentrated upon analyzing a crucial phase of public policy: its implementation and, in particular, three of its components (those responsible, resources and policy results). One of the criticisms that could be made of this analysis is not to have incorporated other relevant approaches in public policy analysis, such as those that focus on the role of the actors, including the political coalitions approach (advocacy coalitions). These theoretical approaches have been developed to analyze the processes of change in public policies, emphasizing that it is the different groups of ac-

tors who through their preferences and interests seek to influence these processes of change. Although these approaches have produced relevant empirical analysis, by focusing on the accountability of the *implementation* phase of the policy I was able to consider the accountability of other important elements of the policy, such as the resources used by the agents responsible for its implementation and the results they achieve.

A line of research that could be pursued in the future is the analysis of the accountability of the so-called "policy instruments" selected by the actors involved in the very formulation of the policy, which are then put in place to achieve the established objectives. This research would allow to assess the accountability of certain decisions made in the process of policy formulation, for instance, why a government chooses to subrogate the management of a policy rather than assume direct management, or why it chooses a particular financing system over another. On this issue there are several studies that have developed solid typologies of various types of instruments that could be analyzed from the point of view of the accountability of the process of their adoption (Howlett, 2011; Howlett and Lejano, 2013).

The analysis of accountability in practice

In this research I focused on analyzing the formal accountability of public policies as a first attempt to measure it. Although it is true that the formal aspect does not always translate into the practical side, I nevertheless opted to analyze it because all public policies are supported by a legal framework. However, following the Boolean language presented here, although a formal development is a necessary condition for accountability to occur, it may also not be sufficient. A future line of research could consist in developing effective ways of measuring the information/justification and evaluation/sanction of the policy processes that are actually carried out. This analysis is important in the context of multilevel governments, as in the case of the European Union, which operate under soft law mechanisms, not formally binding, but which have effects

in many of the public policies that are carried out in member countries, and which therefore should be subject to accountability mechanisms. Above all, this analysis of accountability "in practice" is important to investigate institutional contexts that are characterized by a failure to comply or a "pretended" compliance with the legal framework.

The analysis of accountability through other variables: the political behavior of citizens

As we have seen, this research analyzed the relevance of seven causal conditions to accountability of the health policy in the ACs, which pertain mainly to the political and institutional characteristics of governments themselves (e.g., their ideological position, majority composition, or management capacity) or to the characteristics of the policies (such as early decentralization, or private management). Thus, a future line of research could be to analyze the effect of other conditions that are related to the field of the political behavior of the citizens themselves, such as the various forms of participation and association present in civil society. From this study, it would be possible not only to identify whether certain characteristics of governments imply greater accountability of the public policies they implement, but also to identify which types of behaviors and forms of political participation by citizens involve greater accountability of governments.

As I mentioned before, this research identified that the perception of the relevance of the policy on the part of citizens is important for the accountability of health policies, so it would be necessary to examine whether other types of behaviors, such as political disaffection among citizens, also have an effect on it. This analysis could analyze the relationship between citizens who have an active role in the control of their governments, and governments that carry out mechanisms to inform, justify and evaluate the policies that they perform.

Analyzing the effect of variables related to the political behavior of the citizens would contribute to a deeper theoretical discussion on the conceptualization of accountability itself. If accountability has been understood as a relationship between an actor that informs and justifies his actions, and a forum that evaluates and sanctions them, it is important to analyze not only the conditions that the actor that informs and justifies must meet to be transparent, but also the conditions that citizens have to satisfy to enforce control over the actor, for they constitute the main forum for the evaluation and sanction of their governments.

ANNEX I. LEVEL OF ACCOUNTABILITY OF THOSE RESPONSIBLE OF THE POLICY

Table 1. Specific character. Informative/justifying dimension

	ACs	Laws/Regulations	Level of formalization
1	Galicia	<p>Ley 9/1996, de 18 de octubre, de incompatibilidades de los miembros de la Xunta de Galicia y altos cargos de la Administración autonómica.</p> <p>Art. 2. A las presidentas y presidentes, directoras y directores generales, directoras y directores ejecutivos, directoras y directores técnicos y titulares de otros puestos o cargos asimilados, cualquiera que sea su denominación, en entidades de derecho público vinculadas o dependientes de la Administración autonómica. A las presidentas y presidentes, directoras y directores generales y asimilados de las empresas públicas, sociedades o fundaciones en que la Xunta de Galicia, directa o indirectamente, participe o aporte más del 50% del capital o del patrimonio.</p>	Medium
		<p>Ley 4/2006, de 30 de junio, de transparencia y de buenas prácticas en la Administración pública gallega</p> <p>A la Administración de la Comunidad Autónoma de Galicia. A los organismos autónomos, sociedades públicas, fundaciones del sector público autonómico y demás entidades de derecho público vinculadas o dependientes de la Comunidad Autónoma de Galicia. A los órganos con dotación diferenciada en los presupuestos de la Comunidad Autónoma de Galicia que, careciendo de personalidad jurídica, no estén formalmente integrados en la Administración de la Comunidad Autónoma. A los entes y empresas participadas mayoritariamente por la Xunta de Galicia en materia de personal y contratación a que hace referencia la <u>Ley 10/1996, de 5 de noviembre</u>. Sin perjuicio de lo dispuesto en la normativa de general aplicación, los concesionarios de servicios públicos de la Comunidad Autónoma de Galicia someterán su actuación a las disposiciones que en la presente Ley regulan expresamente su actividad.</p>	Medium

2	Navarre	<p>Ley Foral 19/1996, de 4 de noviembre, por la que se regula el régimen de incompatibilidades de los miembros del Gobierno de Navarra y de los altos cargos de la Administración</p> <p>Art. 2. Se consideran altos cargos: El Presidente y los Consejeros del Gobierno de Navarra. Los miembros de los Gabinetes del Presidente y de los Consejeros del Gobierno de Navarra, a excepción del personal administrativo. Los Directores Generales de la Administración de la Comunidad Foral de Navarra. Los Directores Gerentes de los organismos públicos dependientes de la Administración de la Comunidad. Los Directores Gerentes y asimilados de las sociedades públicas de la Administración de la Comunidad Foral de Navarra y de sus organismos públicos. Los Directores y asimilados de las fundaciones públicas de la Administración de la Comunidad de Navarra y de sus organismos públicos, siempre que perciban retribuciones fijas y periódicas por el desempeño de estos cargos. A los efectos de esta Ley, son sociedades públicas las sociedades mercantiles en las que la participación directa o indirecta de la Administración de la Comunidad y sus organismos públicos represente la mayoría absoluta del capital social.</p>	Medium
3	Aragon	<p>Ley 2/2009, de 11 de mayo, del Presidente y del Gobierno de Aragón. Art. 32. Declaración patrimonial y de actividades económicas. DISPOSICIÓN ADICIONAL QUINTA. Régimen de incompatibilidades de los altos cargos de la Administración. A los efectos de la regulación de incompatibilidades contenida en esta Ley, tendrán la consideración de altos cargos: Los Viceconsejeros, Secretarios Generales Técnicos, Directores Generales y asimilados a ellos. Los Delegados Territoriales del Gobierno de Aragón</p>	Low
4	Extremadura	<p>Ley 5/1996, de 26 de septiembre, de declaración de bienes, rentas, remuneraciones y actividades de representantes y cargos públicos extremeños.</p> <p>Art. 1. Régimen de incompatibilidad de actividades aplicable a los miembros del Consejo de Gobierno y a los Altos Cargos de ésta, considerándose como tales: Los Secretarios generales técnicos y Directores generales de las Consejerías. Los Presidentes, Directores y asimilados de los organismos autónomos dependientes de la Comunidad. Los Presidentes, Directores y asimilados de las entidades enumeradas en las letras e y f del artículo 2, apartado 1 de la Ley 5/2007, de 19 de abril, General de Hacienda Pública de Extremadura. Los Delegados territoriales de la Junta de Extremadura en cada una de las provincias de la Comunidad Autónoma y los demás Altos Cargos de libre designación que sean calificados como tales. No se considerarán altos cargos los titulares de puestos de libre designación por el Consejo de Gobierno con nivel asimilado a Jefe de Servicio o inferior aún cuando implique especial confianza o responsabilidad.</p>	Medium

	<p>Ley 5/2007, de 19 de abril, General de Hacienda Pública de Extremadura.</p> <p>Art. 2. Sector público autonómico. A los efectos de esta Ley forman parte del sector público autonómico: La Administración de la Comunidad Autónoma de Extremadura. Los organismos autónomos dependientes de la Administración de la Comunidad Autónoma de Extremadura. Las entidades públicas empresariales, dependientes de la Administración de la Comunidad Autónoma, o de cualesquiera otros organismos públicos vinculados o dependientes de ella. Los entes públicos distintos de los recogidos en las letras b y c vinculados o dependientes de la Administración. Las empresas públicas de la Comunidad Autónoma de Extremadura, entendiéndose por tales las creadas por Ley de la Asamblea. Las sociedades mercantiles autonómicas. Se considerará como tales a las sociedades mercantiles en cuyo capital social la participación de las entidades que integran el sector público autonómico sea superior al 50 % . Las fundaciones del sector público autonómico entendiéndose por tales aquellas: Que se constituyan con una aportación mayoritaria, directa o indirecta, de la Administración de la Comunidad Autónoma, sus organismos públicos o demás entidades del sector público autonómico. Que su patrimonio fundacional esté formado en más de un 50 % por bienes o derechos aportados o cedidos por las referidas entidades. Los consorcios, dotados de personalidad jurídica propia, cuando uno o varios de los sujetos enumerados en este artículo hayan aportado mayoritariamente a los mismos dinero, bienes o industria, o se haya comprometido, en el momento de su constitución, a financiar mayoritariamente dicho ente y siempre que sus actos estén sujetos directa o indirectamente al poder de decisión de un órgano de la Comunidad Autónoma.</p>	Medium
5	<p>Castile-Leon</p> <p>Ley 11/1990, de 29 de noviembre, de creación del registro de intereses de los miembros de la Junta de Castilla y León y de otros cargos de la comunidad autónoma.</p> <p>Art. 1. En dicho Registro se consignarán las declaraciones formuladas por los siguientes cargos: Los miembros de la Junta de Castilla y León. Los titulares de los puestos de nombramiento directo por la Junta de Castilla y León o sus miembros que sean clasificados por Ley como altos cargos por implicar especial confianza o responsabilidad, y en particular los siguientes: Los Secretarios generales y los Directores generales de la Junta y los asimilados a cualquiera de ellos. Los Presidentes, Directores generales y asimilados de los Organismos autónomos de la Administración. Los Presidentes, Directores generales y asimilados de las Empresas públicas, sociedades, Entidades o Fundaciones en las que la Junta de Castilla y León, directa o indirectamente, participe con mas del 50 % del capital o del patrimonio cuando tales cargos se hallen retribuidos. El siguiente personal de la Junta de Castilla y León, sea o no funcionario: Los Delegados territoriales de la Junta de Castilla y León o de sus Consejerías. El personal eventual con categoría de Jefe de Servicio o superior. Los Gerentes y asimilados, cualesquiera que sea su denominación, de los Organismos autónomos de la Administración de Castilla y León.</p>	Medium

6	Rioja	<p>Ley 8/2003, de 28 de octubre, del Gobierno e Incompatibilidades de sus Miembros</p> <p>DISPOSICIÓN ADICIONAL SEGUNDA. Están sometidos al régimen de incompatibilidades los siguientes:</p> <p>Los Viceconsejeros, Secretarios Generales Técnicos, Directores Generales, Subdirectores Generales y asimilados. Los Presidentes, Gerentes, y asimilados de los organismos públicos.</p> <p>Los Presidentes, Directores Generales, Gerentes y titulares de puestos o cargos asimilados de sociedades públicas, fundaciones públicas y el resto de entes integrantes del sector público de la Comunidad Autónoma de La Rioja.</p>	Low
7	Cantabria	<p>Ley 5/1984, de 18 de octubre, de incompatibilidades de altos cargos.</p> <p>Art. 1. Objeto y ámbito de aplicación. A los efectos de esta Ley se consideran altos cargos:</p> <p>El presidente del Gobierno de Cantabria. El vicepresidente del Gobierno de Cantabria, si lo hubiere.</p> <p>Los consejeros. Los secretarios generales, directores generales y los equivalentes a ellos. Los directores de los gabinetes del presidente y de los demás miembros del Gobierno de Cantabria, y el resto de los titulares de puestos de libre designación del presidente o de los consejeros, con rango superior, igual o asimilado al de director general. Los presidentes, directores generales, directores gerentes y asimilados de los organismos y entidades que configuran el sector público administrativo de la Comunidad Autónoma. Los presidentes, consejeros delegados y asimilados de las entidades y sociedades que configuran el sector público empresarial de la Comunidad Autónoma. Los presidentes, directores generales, directores gerentes y asimilados de las fundaciones que configuran el sector público fundacional de la Comunidad Autónoma. El resto de cargos del sector público autonómico cuya designación sea efectuada mediante decreto o acuerdo del Consejo de Gobierno de la Comunidad Autónoma, siempre que exista remuneración por el desempeño de dichos cargo.</p>	Medium
8	Murcia	<p>Ley 5/1994, de 1 de agosto, del Estatuto Regional de la Actividad Política</p> <p>Art. 2. En todo caso, esta Ley se aplicará a la actividad pública de los siguientes altos cargos: El Presidente de la Comunidad Autónoma. El Vicepresidente, si lo hubiera, y los consejeros. Los secretarios generales, secretarios autonómicos, los directores generales y asimilados a los mismos. El Secretario General de la Presidencia y el Jefe del Gabinete de la misma. Los presidentes, directores y asimilados de los organismos públicos regionales. Los directores de los gabinetes de los consejeros. Estará sometido al régimen de dedicación e incompatibilidad de los altos cargos el personal eventual de la Función Pública regional con categoría de jefe de servicio o superior, así como los titulares de cargos en virtud de un contrato de alta dirección.</p>	Low

9	Castile-La Mancha	<p>LEY 6/1994, de 22 de diciembre, de publicidad en el «Diario Oficial" de los bienes, rentas y actividades de los gestores públicos Castilla-La Mancha.</p> <p>Art. 2. Ambito personal de la obligación de declarar. Están obligadas a presentar las declaraciones establecidas en esta Ley las personas siguientes: El Presidente de la Junta de Comunidades.</p> <p>Los Vicepresidentes, Consejeros y Viceconsejeros. El Síndico de Cuentas de Castilla-La Mancha y los Auditores de la Sindicatura. Los Secretarios Generales Técnicos, Directores Generales y asimilados.</p> <p>Los Delegados de las Consejerías en cada provincia. Los titulares de cargos cuyo nombramiento se realice por Decreto, decisión o acuerdo del Consejo de Gobierno de Castilla-La Mancha. Los nombrados por cualquier disposición, con independencia de su rango normativo, si en la misma se les otorga la condición de Asesores de alguno de los cargos señalados en los apartados anteriores. Los Presidentes, Directores Generales y asimilados en Entes y Organismos dependientes de la Junta de Comunidades y los de empresas públicas en los que la participación de ésta en el capital social sea igual o superior al 50 %.</p>	Medium
10	Valencia	Decreto 247/1995, de 25 de julio, del gobierno valenciano, por el que se crean los registros de actividades y de bienes públicos y derechos patrimoniales de los altos cargos de la comunidad valenciana.	Low

11	Andalucía	<p>Ley 3/2005, de 8 de abril, de Incompatibilidades de altos cargos de la Administración de la Junta de Andalucía y de declaración de actividades, bienes e intereses de altos cargos y otros cargos públicos.</p> <p>Art. 2. Ámbito de aplicación. A los efectos de esta Ley, se consideran altos cargos el Presidente de la Junta de Andalucía, el Vicepresidente o Vicepresidentes, los Consejeros y todos aquellos empleos de libre designación por el Consejo de Gobierno que implican especial confianza o responsabilidad y, particularmente, los siguientes: Los Viceconsejeros, Secretarios Generales, Directores Generales y Secretarios Generales Técnicos de las Consejerías y asimilados. Los miembros del Gabinete de la Presidencia de la Junta de Andalucía. Los Delegados del Gobierno de la Junta de Andalucía. El Presidente, los Consejeros electivos que desempeñen sus funciones con carácter exclusivo y a tiempo completo y el Secretario General del Consejo Consultivo de Andalucía. Los Presidentes, Consejeros Delegados y quienes ejerzan la función ejecutiva de máximo nivel de las entidades de Derecho público vinculadas o dependientes de la Administración de la Junta de Andalucía, o de las sociedades mercantiles con participación directa de la Administración de la Junta de Andalucía o de sus Organismos Autónomos, superior al cincuenta por ciento, tanto si son nombrados por el Consejo de Gobierno o si son nombrados por los propios órganos de gobierno de dichas entidades y sociedades. Los Delegados del Consejo de Gobierno en las entidades y sociedades aludidas en el párrafo anterior. Los Presidentes, Directores y asimilados de los Organismos Autónomos de la Junta de Andalucía. Los Presidentes, Directores y quienes ejerzan la función ejecutiva de máximo nivel de las demás entidades de la Administración de la Junta de Andalucía, y de las fundaciones y consorcios con participación directa de la misma superior al cincuenta por ciento, tanto si son nombrados por el Consejo de Gobierno como si son nombrados por los propios órganos de gobierno de las mismas. Cualquier cargo nombrado por Decreto o Acuerdo del Consejo de Gobierno con rango igual o superior a Director General. Los demás altos cargos de libre designación que sean calificados como tales en normas con rango de ley o reglamento.</p>	Medium
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12	Madrid	<p>Ley 14/1995, de 21 de abril, de incompatibilidades de Altos Cargos de la Comunidad de Madrid.</p> <p>Art. 2. La presente Ley será de aplicación a los siguientes altos cargos: Al Presidente del Consejo de Gobierno. Al Vicepresidente o Vicepresidentes del Consejo de Gobierno. A los Consejeros, Viceconsejeros, Directores generales, Secretarios generales, Técnicos y demás cargos de rango igual o superior al de Director general de las distintas Consejerías. Al Interventor general de la Comunidad de Madrid. Al Tesorero general de la Comunidad de Madrid. Al Director del Gabinete de Presidencia. A los Gerentes, Presidentes Ejecutivos, Directores Generales, Consejeros-Delegados y demás cargos equivalentes, cualquiera que sea su denominación, de los Órganos de Gestión, Organismos Autónomos y entidades públicas, salvo a los Gerentes o asimilados de los Hospitales creados bajo la forma de Entidad de Derecho Público que no tendrán la consideración de Alto Cargo. Asimismo, a los titulares de cualquier otro puesto de trabajo que, implicando funciones directivas, no se encuentre reservado a personal funcionario o laboral, cualquiera que sea su denominación, cuyo nombramiento se efectúe mediante Decreto del Gobierno. A los Presidentes y Consejeros-Delegados de las sociedades mercantiles con participación mayoritaria en su capital social de la Comunidad de Madrid. No tendrán la consideración de Alto Cargo los Gerentes y demás cargos equivalentes, cualquiera que sea su denominación, de dichas sociedades mercantiles.</p>	Low
13	Basque Country	<p>Ley 32/1983, de 20 de diciembre, de Incompatibilidades por el ejercicio de funciones públicas en la Comunidad Autónoma del País Vasco.</p> <p>Art. 1. El ámbito de la presente Ley comprende: Al Lehendakari, Consejeros, Altos Cargos de la Administración de la Comunidad Autónoma del País Vasco y/o de sus Entes Institucionales, ya se rijan por el Derecho Público o Privado, Delegados Territoriales y asimilados a los cargos anteriores. A los miembros electivos de los Territorios Históricos y de las Corporaciones Locales, Diputados Generales y Diputados Forales. Al personal al servicio de la Administración de la Comunidad Autónoma del País Vasco, de sus Organismos Autónomos, de sus Sociedades Públicas o de cualquiera otras con participación pública mayoritaria. Al personal al servicio del Parlamento, o cualesquiera otros órganos o entidades cuyos presupuestos se incluyan en los Presupuestos Generales de la Comunidad Autónoma. Al personal al servicio de las Instituciones de los Territorios Históricos, Corporaciones Locales, así como de los Organismos o Sociedades dependientes de las mismas.</p>	Medium

14	Balearic I.	<p>Ley 2/1996, 19 noviembre, de incompatibilidades de los miembros del Gobierno y altos cargos de la comunidad autónoma de las Illes Balears</p> <p>Art. 2. Ámbito de aplicación. El contenido de esta norma legal es de aplicación al presidente, al vicepresidente, en su caso, y a los consejeros que integran el Gobierno como superior órgano colegiado que dirige la política y la administración de la comunidad autónoma de las Islas Baleares. Asimismo, se incluyen en el ámbito de aplicación de esta Ley, los altos cargos de la administración autonómica y, a estos efectos, se consideran como altos cargos, o asimilados a ellos, los siguientes: Los directores generales y los secretarios generales técnicos. El interventor general y el tesorero de la comunidad autónoma de las Islas Baleares. El personal eventual que, ocupe puestos de trabajo considerados como de confianza o asesoramiento especial del Presidente, Vicepresidente, en su caso, o de los Consejeros del Gobierno. Los presidentes, directores y/o asimilados, cualquiera que sea su denominación, de las entidades autónomas de la administración de la comunidad autónoma de las Islas Baleares. Los presidentes, directores, gerentes y/o asimilados de las empresas públicas, sociedades, entidades y fundaciones en las que el Gobierno de la comunidad autónoma sea titular de, como mínimo, más del 50 % del capital social o participe como mínimo en más del 50 % de su patrimonio, cuando los citados cargos sean retribuidos.</p>	Medium
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15	<p>Catalonia Ley 13/2005, de 27 de diciembre, del régimen de incompatibilidades de los altos cargos al servicio de la Generalidad.</p> <p>Art. 2. Ámbito de aplicación. Tienen la consideración de altos cargos al servicio de la Generalidad a los efectos de la presente Ley: El presidente o presidenta y los demás miembros del Gobierno. Los titulares de la Secretaría del Gobierno, de las secretarías generales, de las secretarías generales adjuntas y de las secretarías sectoriales. El interventor o interventora general y el director o directora del Gabinete Jurídico de la Generalidad. Los directores generales, los directores de servicios y los delegados territoriales del Gobierno. Los comisionados nombrados por el Gobierno y los asesores especiales del presidente o presidenta de la Generalidad y de los miembros del Gobierno con rango igual o superior a director o directora general, de acuerdo con lo que establece el nombramiento publicado en el Diari Oficial de la Generalitat de Catalunya.</p> <p>El jefe o jefa de la oposición, si percibe las retribuciones a cargo del presupuesto de la Generalidad.</p> <p>El presidente o presidenta de la Comisión Jurídica Asesora, el presidente o presidenta y los vocales del Tribunal Catalán de Defensa de la Competencia y el presidente o presidenta y el secretario ejecutivo o secretaria ejecutiva del Consejo de Trabajo, Económico y Social. El director o directora gerente del Instituto Catalán de la Salud y los titulares de las direcciones que dependen del mismo, el director o directora del Instituto Catalán de Asistencia y Servicios Sociales y el director o directora del Servicio Catalán de la Salud. Los presidentes, directores generales, directores ejecutivos y gerentes de los organismos autónomos de carácter administrativo de la Generalidad con rango igual o superior a director o directora general. Los presidentes, los directores generales, los directores ejecutivos, los gerentes y los consejeros delegados de las entidades autónomas y de las empresas de la Generalidad incluidas en el ámbito de aplicación del Estatuto de la empresa pública catalana, si perciben una retribución fija y periódica a cargo de los presupuestos de la entidad o empresa de nivel retributivo asimilable a alguno de los cargos a que hacen referencia las letras anteriores, a excepción de otras incompatibilidades legalmente establecidas. Los presidentes, patronos, directores, gerentes y apoderados de las fundaciones y los consorcios en los que la Administración de la Generalidad, directa o indirectamente, participe o a los que aporte más del 50% del capital o del patrimonio, si perciben una retribución fija y periódica a cargo de la Generalidad.</p>	Medium
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16	Canary I.	<p>Ley 3/1997, de 8 de mayo, de Incompatibilidades de los miembros del Gobierno y altos cargos de la Administración Pública de la Comunidad Autónoma de Canarias.</p> <p>Art. 2. Ámbito de aplicación. A los efectos de esta Ley se consideran altos cargos: El Presidente, el Vicepresidente y los demás miembros del Gobierno de Canarias. Los Viceconsejeros, Secretarios generales técnicos, Directores generales y cargos asimilados de la Administración Pública de la Comunidad Autónoma de Canarias. El personal eventual que ejerza funciones de carácter no permanente expresamente calificados de confianza o asesoramiento especial. Los presidentes, directores y asimilados de los organismos autónomos y demás entidades de derecho público de la Administración autonómica, aunque su actividad esté sometida al derecho privado, siempre que sean remunerados. Los titulares de cualquier otro cargo cuyo nombramiento se realice por decreto del Gobierno de Canarias o sean calificados por Ley como altos cargos, cuando los mismos sean remunerados. Los presidentes, consejeros delegados, directores ejecutivos y demás cargos ejecutivos de las sociedades mercantiles en cuyo capital la participación directa o indirecta de la Administración de la Comunidad o de sus organismos autónomos sea mayoritaria, cuando dichos cargos sean remunerados.</p>	Medium
17	Asturias	<p>Ley 4/1995, de 6 de abril, de incompatibilidades, actividades y bienes de los Altos Cargos de Asturias.</p> <p>Art. 2. Ámbito de aplicación. A los efectos de esta Ley, son altos cargos:</p> <p>El Presidente y los miembros del Consejo de Gobierno. Los Viceconsejeros, los Secretarios generales técnicos, Directores regionales y asimilados. El personal eventual que, en virtud de nombramiento legal, ejerza funciones de carácter no permanente, expresamente calificadas de confianza y asesoramiento especial, en el Gabinete del Presidente del Principado, así como los Jefes de Gabinete de los Consejeros o equiparados a ellos. Los Presidentes, Gerentes, Directores y asimilados de las entidades de derecho público, con personalidad jurídica propia, dependientes del Principado de Asturias, así como los mismos cargos de las empresas públicas en que la Comunidad Autónoma participe directa o indirectamente de forma mayoritaria en el capital social cuando sean designados previo acuerdo del Consejo de Gobierno o por sus propios órganos de gobierno. Los representantes del Principado de Asturias en las Cajas de Ahorros y demás entidades de carácter financiero.</p>	Low

Source: Own elaboration.

Table 2. Binding character. Informative/justifying dimension

	ACs	Year of legislation	Article(s) where it is mandatory	Contents of the register of activities	Level of formalization
1	Galicia	1996	art. 8	Art. 8 declaración de actividades, declaración de bienes patrimoniales	
		2008	art. 15	Art. 7 Contenido de la declaración de actividades. Los cargos a los que hace referencia el artículo 2 de la Ley 9/1996, de 18 de octubre, tienen el deber de declarar, en el modelo establecido, las actividades que desarrollen por sí o mediante sustitución o apoderamiento y que se refieran a cualquier operación, negocio, empresa o sociedad pública o privada que proporcione o pueda proporcionar ingresos económicos al cargo público o en los que tenga participación o intereses.	High
		2006		Art. 17. Información sobre retribuciones. La página web de la Xunta de Galicia publicará nominalmente las retribuciones públicas percibidas por las personas a que se refiere el artículo 14 de la presente Ley.	High
2	Navarre	1996	art. 11	Art. 5. Contenido de la declaración. Los altos cargos tienen la obligación de declarar, en el modelo establecido, todas las actividades públicas o privadas que desempeñen por sí, o mediante sustitución o apoderamiento, y que sean susceptibles de ser retribuidas o que puedan proporcionar ingresos económicos, aunque no se perciban, de hecho, compensaciones económicas por las mismas. En dicha declaración se manifestará, asimismo, si se recibe cualquier otra remuneración o percepción con cargo a los presupuestos de las Administraciones Públicas o entidades vinculadas o dependientes de las mismas, así como cualquier otra remuneración o percepción que directa o indirectamente provengan de una actividad privada, con la excepción prevista en el apartado anterior. Se deberá declarar, asimismo, el inicio o cese en cualquier actividad pública o privada, con la misma excepción prevista en el párrafo final del apartado 1 de este artículo.	High

3	Aragon	2009	art. 32	<p>Art.. 32 Declaración patrimonial y de actividades económicas.</p> <p>1. Los miembros del Gobierno formularán declaración patrimonial, comprensiva de todos sus bienes, derechos y obligaciones, y de cualquier actividad que le produzca ingresos, referida al momento en que tomen posesión del cargo y al día de su cese.</p> <p>2. La declaración se efectuará ante la Mesa de las Cortes y en el improrrogable plazo de dos meses siguientes a la fecha de toma de posesión y cese respectivamente. El registro de los bienes y actividades de los miembros del Gobierno garantizará la protección de los datos de carácter personal de acuerdo con la Ley, tendrá carácter reservado y el acceso al mismo se realizará de acuerdo con lo dispuesto en el Reglamento de las Cortes. Nota: No se desarrollan los contenidos. Se limita a las actividades económicas.</p>	Low
4	Extrema- dura	1996	arts.3, 4, 5	<p>Art. 1. Objeto. La presente Ley tiene por objeto la regulación de la declaración oficial y pública de los bienes, derechos, actividades y rentas a que están obligados los Cargos.</p> <p>art. 3. Declaración de actividades. Los cargos incluidos en el ámbito de aplicación de la presente Ley están obligados a efectuar declaración de las actividades de naturaleza laboral, económica y profesional privadas o públicas, retribuidas o no, que desempeñen, por sí o mediante sustitución o apoderamiento.</p>	High

5	Castile-Leon	1990	art. 4	Art. 4. 1. Las declaraciones de compatibilidad deberán contener la manifestación del titular del cargo afectado de que no esta incurso en ninguna de las causas de incompatibilidad a que se refiere el <u>capítulo IV de la Ley 6/1989, de 6 de octubre</u> , que serán relacionadas detalladamente en los propios términos de la Ley. Deberán contener, igualmente, la relación de las Empresas o Sociedades en cuya dirección, asesoramiento o Administración hubiesen tenido parte el cargo afectado, su cónyuge o persona de su familia dentro del segundo grado civil en los dos años anteriores a la toma de posesión, a los efectos del cumplimiento del deber de inhibición contemplado por la Ley. 2. En la misma declaración de compatibilidad constarán las opciones que se hubieran ejercido en los supuestos de incompatibilidad. 3. Las actividades desarrolladas en representación de la Administración Autónoma en los órganos colegiados o en los Consejos de Administración de Organismos o Empresas con capital público, así como los cambios de circunstancias personales o laborales que afecten a la situación de compatibilidad darán lugar a declaraciones complementarias y a su correspondiente inscripción en el Registro. 4. En las declaraciones de actividades y en sus eventuales modificaciones se consignarán todas las que proporcionen o puedan proporcionar ingresos económicos al titular del cargo afectado. 5. Las declaraciones notariales de los bienes patrimoniales deberán mencionar expresamente las Empresas en las que el interesado, su cónyuge e hijos menores tengan alguna participación.	High
6	Rioja	2004	art. 6	Art. 6 Sección de actividades. 1.- Los miembros del Gobierno, así como los titulares de puestos y cargos deberán aportar a la Sección de actividades, copia simple de la declaración notarial de todas las actividades públicas o privadas que desempeñen por sí o mediante sustitución o apoderamiento, y que sean susceptibles de ser retribuidas o que puedan proporcionar ingresos económicos, aunque no se perciban, de hecho, compensaciones económicas por las mismas. Dicha declaración de actividades se realizará en el modelo normalizado que establezca la Consejería competente en materia de incompatibilidades. 2.- En dicha declaración se manifestará, asimismo, si se recibe cualquier otra remuneración o percepción con cargo a los presupuestos públicos, o entidades vinculadas o dependientes de las mismas, así como cualquier otra remuneración o percepción que directa o indirectamente provengan de una actividad privada, con la excepción prevista en el apartado anterior.	High

7	Cantabria	2008	art. 13	Art. 13. Declaración de actividades e intereses relacionados con el ejercicio del cargo. Los altos cargos están obligados a efectuar una declaración de los intereses directamente relacionados con las competencias ejercidas y de las actividades profesionales, mercantiles o laborales.	
		2009	art. 6	Art. 16. Contenido de las inscripciones de este Registro. La declaración de actividades e intereses relacionados con el ejercicio del cargo se inscribirá en el Registro de actividades e intereses de los miembros del Gobierno y altos cargos de la Administración de Cantabria, y contendrá los siguientes datos: Las actividades profesionales, mercantiles o laborales que hubieren desempeñado durante los dos años anteriores a su toma de posesión como alto cargo. Las actividades que fueran a desempeñar durante el ejercicio de su cargo, siempre que fueren compatibles. En el supuesto de que fuesen susceptibles de remuneración, se indicará el importe o, si éste no fuera exactamente determinable, su estimación de las retribuciones que, en su caso y por tal concepto, se percibirían. Los intereses directamente relacionados con las competencias ejercidas.	Medium
8	Murcia	1994	art. 3	Art. 4 Los altos cargos de la Administración Regional, deberán presentar las siguientes declaraciones: De actividades: declaración que incluya aquellas actividades que, en principio, puedan constituir causa de incompatibilidad o manifestación de que no se ejerce ninguna actividad incompatible según la legislación vigente, así como las que se consideran de ejercicio compatible.	Low
9	Castile-La Mancha	1994	art.2	Art. 2 Ambito personal de la obligación de declarar. Art. 3. Declaración de actividades. La declaración de actividades comprenderá las de naturaleza laboral, económica, o profesional desempeñadas en los 5 cinco años anteriores. Serán objeto de declaración las circunstancias siguientes: Cargos públicos desempeñados aunque no tengan retribución. Actividades de representación o asesoramiento en cualquier empresa, sociedad publica o privada. Participación en la gestión dirección o asesoramiento de instituciones, incluso de aquellas que no persigan fin de lucro. Cualquier otra actividad, no ocasional y no relacionada anteriormente por la que se haya percibido remuneración, dieta, o algún tipo de compensación. Se hará constar expresamente que no se ejerce ninguna actividad considerada incompatible.	High
10	Valencia	1995	art.3 No mention	No se especifican los contenidos, no se hace explícita la obligación.	Low

11	Andalusia	2005	art. 11	Art. 11. Obligación de declaración de actividades, bienes e intereses. Los altos cargos y otros cargos públicos estarán obligados, conforme se establezca reglamentariamente, a formular declaración de sus actividades, bienes e intereses.	
		2005 decreto	art. 9	Art. 9. Contenido de las declaraciones. 1. Las declaraciones de actividades, bienes e intereses a que se refiere el artículo 8, comprenderán, al menos, los siguientes extremos: a) Cargos y actividades públicas para los que ha sido designado y aquellos que le corresponden con carácter institucional. b) Pensiones de derechos pasivos o de la Seguridad Social. c) Actividades públicas y privadas que desempeñen por cuenta propia o ajena. d) Bienes inmuebles urbanos y rústicos. e) Saldo en cuentas bancarias a la fecha de nombramiento y cese. f) Acciones y participaciones en capital de sociedades, títulos de deuda pública, fondos de inversión, certificados de depósitos y otros valores mobiliarios, a la fecha de nombramiento y cese y con el deber de actualizarlos a 31 de diciembre de cada año. g) Objeto social de las sociedades de cualquier clase en las que tengan intereses. h) Bienes muebles y otros bienes y derechos de cualquier clase o naturaleza que posean, cuyo valor supere los 6.000 euros. i) Seguros de vida cuya indemnización supere la cifra de 30.000 euros. j) Créditos, préstamos o deudas que integren el pasivo.	High
12	Madrid	1995	arts. 9, 10, 11	Art. 9. De las obligaciones y declaraciones de los Altos Cargos. Los Altos Cargos a que se refiere el artículo 2 de esta Ley están obligados a efectuar la declaración notarial comprensiva de las actividades desempeñadas por sí o mediante sustitución o apoderamiento, durante al menos el último año anterior a la toma de posesión.	Low
13	Basque Country	1999	arts. 2, 4	Art. 6 Declaración de actividades. Art. 9 Declaración de bienes. Art 4. Deber de declarar. Art 7. Forma de presentación de las declaraciones y documentos.	High

14	Balearic I.	1996	art. 12	Art. 12. Declaración de actividades. Los titulares de los cargos y puestos de trabajo incluidos en el artículo 2 de esta Ley están obligados a declarar todas las actividades que ejercen por sí o mediante sustitución o apoderamiento y, en su caso, de acuerdo con lo que prevé el artículo 4.4 de esta Ley: 4. “Durante el año siguiente a la fecha de su cese, los titulares de los cargos o puestos de trabajo a que se refieren los anteriores párrafos de este artículo no podrán realizar actividades privadas relacionadas con procedimientos sobre los que hayan dictado resolución en los últimos dos años de ejercicio del cargo o función correspondiente, ni celebrar, durante el mismo plazo, contratos de asistencia técnica, de servicio o similares con la administración de la comunidad autónoma. Se excluyen, de lo establecido en el párrafo anterior, los procedimientos relativos a la elaboración y aprobación de las normas de carácter general y los que sean de mera manifestación de actividad reglada.”	Medium
15	Catalonia	2005	art. 12	Art. 12. Declaraciones. Los altos cargos al servicio de la Generalidad deben formular las siguientes declaraciones: Declaración de actividades: declaración de las actividades profesionales, mercantiles o industriales que, de conformidad con la presente ley, pueden ser causa de incompatibilidad, o bien declaración de que no se ejerce ninguna actividad considerada incompatible, y declaración de las actividades que pueden ser de ejercicio compatible.	Medium
16	Canary I.	1997	art. 9	Art. 9. Declaraciones de actividades y de bienes y derechos patrimoniales. Los altos cargos comprendidos en el ámbito de aplicación de esta ley deberán formular, en la forma que reglamentariamente se establezca, las siguientes declaraciones: De las actividades que desempeñen y que sean susceptibles de proporcionarles ingresos económicos. Esta obligación se extiende tanto a aquellas actividades que realicen personalmente como a aquellas otras que lleven a cabo mediante apoderamiento o sustitución.	Medium
17	Asturias	1995	art. 8	Art. 8 Declaración de intereses, actividades y bienes. Los altos cargos a que hace referencia el artículo 2 de esta Ley formularán, con arreglo al modelo y contenido que se determine reglamentariamente, declaraciones de actividades, de intereses y bienes. El contenido se establecerá reglamentariamente. No se encontró reglamento.	Low

Source: Own elaboration

Table 3. Public character. Informative/justifying dimension

	ACs	Year of legislation	Public character	How	Level of formalization
1	Galicia	1996	art. 10. Público	art. 10. se publicará en el Diario Oficial de Galicia y estará disponible en internet	High
		2008	art. 8. Público	art. 8. Internet.	High
2	Navarre	1996	art. 7. Público	art. 9 Se rige por el art. 37 de la ley 30/1992, de 26 de noviembre.	Medium
3	Aragon	2009	art. 32 “carácter reservado” y el acceso al mismo se realizará de acuerdo con lo dispuesto en el Reglamento de las Cortes	art. 32 El registro de los bienes y actividades tendrá carácter reservado y el acceso al mismo se realizará de acuerdo con lo dispuesto en el Reglamento de las Cortes.	Low
4	Extremadura	1996	Público	art. 7. Publicación en el Diario Oficial de Extremadura.	High
5	Castile-Leon	1990	art. 2. Público	No mention	Medium
6	Rioja	2003	art. 60. Público	art. Se regulará reglamentariamente	Medium
		2004	art. 7. Público	art. 7. Se regirá por el art. 37 de la Ley 30/1992, de 26 de noviembre	Medium
7	Cantabria	2008	art. 14. Público	art. 14. Se publicará en el Boletín Oficial de Cantabria y estará disponible en Internet.	High
8	Murcia	1994	art. 15. Público	art, 15. Se regirá por el art. 47 de la ley 30/1992 sobre acceso a archivos y registros.	Medium
9	Castile-La Mancha	1994	art. 1. Público	art. 1. Se publicará en el Diario Oficial de Castilla-La Mancha	High
10	Valencia	1995	art. 4. Público. No señala quiénes son los altos cargos.	art. 4. Se regirá por la ley de acceso a archivos.	Low
11	Andalusia	2005 (Ley)	art. 14. Público.	art. 14. Se publicará en el Boletín Oficial de la Junta de Andalucía y estará disponible en internet	High

12	Madrid	1995	No mention	No mention	Low
13	Basque Country	1999	art. 14. Público.	art. 14. Las personas que deseen conocer el contenido de las declaraciones podrán solicitar certificación del mismo.	Medium
14	Balearic I.	1996	art. 9. Público	art. Se rige por el derecho de acceso a registros y archivos	Medium
15	Catalonia	2005	art. 14. Público	art. 14. Se efectúa de acuerdo con las condiciones y el procedimiento establecidos por la normativa.	Medium
16	Canary I.	1997	No mention (art. 10)	art. 10. Se rige mediante las leyes de acceso de archivos	Low
17	Asturias	1995	art. 9. Público	art. 9. Su acceso se regula reglamentariamente. No se encontró reglamento.	Medium

Source: Own elaboration.

Table 4. Specific character. Evaluative/sanctioning dimension

	ACs	Year of legislation	How	Level of formalization
1	Galicia	1996	Régimen de responsabilidades. Art. 13o.-Conductas. Art. 14o.-Responsabilidades, Art. 16o.-Prescripción, Art. 17o.-Procedimiento.	Medium
2	Navarre	1996	Potestad sancionadora. Art. 14. Infracciones. Art. 15. Sanciones. Art. 19. Órganos competentes del procedimiento sancionador. Art. 20. Prescripción de infracciones y sanciones.	Medium
3	Aragon	2009	No mention	Low
4	Extremadura	1996	Art. 9.o – Sanciones. Art. 10.o – Procedimiento sancionador. Art. 11.o – Prescripción de infracciones y sanciones.	Medium
5	Castile-Leon	1989, 1990	No mention	Low

6	Rioja	2003	Régimen de responsabilidades. Art. 62. Responsabilidad. Art. 63. Tipos de infracciones. Art. 64. Infracciones muy graves. Art. 65. Infracciones graves. Art. 66. Infracciones leves. Art. 67. Sanciones. Art. 68. Criterios de graduación. Art. 69. Cese de los cargos. Art. 70. Otras responsabilidades. Art. 71. Órganos competentes. Art. 72. Actuaciones previas. Art. 73. Audiencia al interesado. Art. 74. Prescripción.	Medium
		2004	Art. 20. Incumplimiento de estas obligaciones.	
7	Cantabria	2008	Régimen sancionador. Art. 20. Infracciones. infracciones graves, muy graves. Art.. 21. a cada tipo de sanción le corresponde. Art. 25. Prescripción de infracciones y sanciones. Art. 24 consejo de gobierno	Medium
8	Murcia	1994	Art. 20. De las sanciones a los actos cargos y otras medidas. No prevé la sanción por incumplir con la declaración de actividades.	Low
9	Castile-La Mancha	1984	Art. 9 Infracciones. Art.10. Organos competentes en el procedimiento sancionador. Art. 11 sanciones consejo de gobierno.	Medium
10	Valencia	1995	No mention	Low
11	Andalusia	2005	Potestad sancionadora. Arts. 15-21.	Medium
12	Madrid	1995	No mention	Low
13	Basque Country	1983, 1999	Art. 4. Deber de declarar.	Medium
14	Balearic I.	1996	Régimen sancionador. Art.14 consejo de gobierno. Art. 15. Hechos constitutivos de infracción. Art. 22. Prescripción de las infracciones y sanciones.	Medium
15	Catalonia	2005	Responsabilidades y régimen sancionador. Art. 14 Consejo de gobierno. Art. 22 Prescripción de infracciones y sanciones. Art. 20 Competencia del gobierno.	Medium
16	Canary I.	1997	Arts. 17-24 (Consejo de gobierno)	Medium
17	Asturias	1995	Infracciones y sanciones. Art 11 Infracciones. Art 12 Sanciones. Art. 17 consejo de gobierno. Nota. He asignado un nivel bajo debido a que no incluye a los responsables de las distintas formas de gestión público-privada de la política.	Low level

Source: Own elaboration

Table 5. Binding character. Evaluative/sanctioning dimension

	ACs	Year of legislation	How	Level of formalization
1	Galicia	1996	<p>art. 13 Darán lugar a la exigencia de responsabilidad grave: El incumplimiento de las normas sobre incompatibilidades y abstenciones recogidas en los artículos 3, 4 y 5 de esta Ley. La omisión de datos y documentos que hayan de ser presentados con arreglo a lo establecido en esta Ley. La no presentación de las declaraciones previstas en esta Ley, previo el correspondiente apercibimiento. El incumplimiento de las obligaciones a que se refiere el artículo 9 en relación con la gestión de valores bursátiles cuando con arreglo a lo establecido en el artículo anterior no constituya falta muy grave. La comisión de dos infracciones leves en el período de un año. Dará lugar a la exigencia de responsabilidad leve la no presentación en el plazo establecido de las declaraciones previstas en el artículo 8 de la presente Ley, cuando se subsane después del requerimiento que se formule al efecto.</p> <p>art. 21. Parlamento, anualmente, contenidos: número de cargos públicos obligados a formular declaraciones en los registros, número de declaraciones de actividades de altos cargos recibidas en el registro, número de altos cargos que habían incumplido la obligación de declarar, número de procedimientos sancionadores incoados y de las sanciones impuestas.</p>	High

2	Navarre	1996	<p>Art. 10. Información al Parlamento de Navarra. Para asegurar la transparencia del control del régimen de incompatibilidades previsto en esta Ley Foral, y sin perjuicio de las competencias que se atribuyen a la Dirección General de Función Pública, el Gobierno de Navarra, a través de aquélla, remitirá al Parlamento de Navarra, cada seis meses, información del cumplimiento de las obligaciones de declarar por los altos cargos, así como de las infracciones que se hayan cometido en relación con esta Ley Foral y de las sanciones que hayan sido impuestas.</p> <p>Art. 14. Infracciones. 1. A los efectos de esta Ley Foral se consideran infracciones muy graves: El incumplimiento de las normas de incompatibilidad a que se refiere el artículo 3, cuando se haya producido daño manifiesto a la Administración de la Comunidad Foral de Navarra o se haya producido un beneficio en el patrimonio propio o de terceras personas. La falsedad de los datos y documentos que deben ser presentados conforme a lo establecido en esta Ley Foral. 2. Se consideran infracciones graves: El incumplimiento de las normas de incompatibilidad a que se refiere el artículo 3. La omisión de los datos y documentos que deben ser presentados conforme a lo establecido en esta Ley Foral. La no declaración de actividades y bienes patrimoniales en el correspondiente Registro, tras el apercibimiento para ello. La comisión de dos infracciones leves en el período de un año. 3. Se considera infracción leve: La no declaración de actividades y/o de bienes patrimoniales en el correspondiente Registro, dentro de los plazos establecidos, cuando se subsane tras el requerimiento que se formule al efecto</p>	High
		1997	<p>art. 21. Parlamento, seis meses, contenidos: número de declaraciones y comunicaciones recibidas en el Registro; número de altos cargos que no han cumplido la obligación de declarar y comunicar; número de procedimientos sancionadores incoados, número de procedimientos sancionadores resueltos, indicando las infracciones cometidas y las sanciones impuestas.</p>	
3	Aragon	2009	No mention	Low

4	Extremadura	1996	<p>art. 8. Infracciones. 1. Constituye infracción toda vulneración de las prescripciones contenidas en la presente Ley; dichas infracciones se clasifican en leves, graves y muy graves.</p> <p>2. Es infracción leve la no presentación en los plazos establecidos de las declaraciones y documentos a que esta Ley obliga. 3. Es infracción grave la no subsanación de los errores o incorporación de la documentación requerida en el plazo de quince días desde que se produce el requerimiento. Se considerará igualmente como falta grave la comisión de dos infracciones leves en el período de un año. 4. Son faltas muy graves:</p> <p>El incumplimiento de la obligación de presentar las declaraciones a que esta Ley se refiere en el plazo de un mes desde que el obligado a hacerlo haya sido requerido fehacientemente para ello. Se considerará igualmente como falta muy grave la comisión de dos infracciones graves en el período de un año Disposición adicional segunda. Anualmente, el Consejo de Gobierno remitirá lo siguiente: número de declaraciones y comunicaciones recibidas en el Registro de la Consejería de Presidencia y Trabajo de la Junta de Extremadura. Número y relación de Altos Cargos que no han cumplido las obligaciones de declarar. Número de procedimientos sancionadores incoados. Número de procedimientos sancionadores resueltos, indicando las infracciones cometidas y las sanciones impuestas.</p>	High
5	Castile-Leon	1989 1990	No mention	Low
6	Rioja	2003	<p>Art. 21. información al Parlamento de La Rioja. Anualmente, el Gobierno de La Rioja remitirá al Parlamento de La Rioja la siguiente información: Número de declaraciones y comunicaciones recibidas en el Registro de actividades, bienes patrimoniales e intereses, distinguiendo entre las diferentes clases a que se refiere la Ley 8/2003, de 28 de octubre. Número de personas incluidas en el ámbito de la Ley 8/2003, de 28 de octubre, que no han cumplido las obligaciones de declarar y comunicar. Número de procedimientos sancionadores incoados. Número de procedimientos sancionadores resueltos, indicando las cometidas y las sanciones impuestas.</p>	High

7	Cantabria	2008	Art. 20. Infracciones. 1. A los efectos de esta Ley se consideran infracciones muy graves: El incumplimiento de las normas sobre incompatibilidades. El incumplimiento del régimen de actividades una vez abandonado el cargo público establecido en la presente Ley. La presentación de declaraciones con datos o documentos falsos. La falta de colaboración reiterada con la Inspección General de Servicios. El quebrantamiento del régimen de posesión de participaciones accionariales en empresas o sociedades contratistas del sector público autonómico. La comisión de dos infracciones graves en el plazo de un año. 2. Se consideran infracciones graves: El quebrantamiento de los deberes de inhibición y abstención establecidos en la presente Ley. La no declaración de actividades, intereses, bienes y derechos patrimoniales en los correspondientes registros, tras el apercibimiento para ello. La omisión de datos y documentos que deban ser presentados conforme a lo establecido en esta Ley. La falta de colaboración con la Inspección General de Servicios. El quebrantamiento del régimen de obsequios y donaciones establecido en la presente Ley. La comisión de dos infracciones leves en el plazo de un año.	High
		2009	art. 3. Informes al Gobierno de Cantabria para su ulterior remisión al Parlamento. Contenidos: número e identificación de altos cargos obligados a formular sus declaraciones, número de declaraciones recibidas, resumen de las labores de control de nombramientos; resumen de los obsequios y donaciones recibidas por los altos cargos, las comunicaciones efectuadas con ocasión del cese, la identificación de quienes no hayan cumplimentado sus obligaciones; las infracciones que se hayan cometido y las sanciones que hayan sido impuestas, con identificación de sus responsables; las denuncias formuladas sobre presuntos incumplimientos.	High
8	Murcia	1994	Art. 20. De las sanciones a los altos cargos y otras medidas. Si un alto cargo incumpliese los deberes configurados en esta Ley, la Comisión del Estatuto del Diputado y de la actividad política, podrá proponer al Pleno de la Asamblea: Que inste al Consejo de Gobierno a que cese al alto cargo. Si se tratara del Presidente de la Comunidad Autónoma, el informe de la Comisión declarará su incompetencia para pronunciarse sobre el asunto. Que inste al Consejo de Gobierno a que promueva la revisión del acto o contrato en que hubiere intervenido el alto cargo. Que inste al Consejo de Gobierno a que ejerza, en nombre de la Comunidad Autónoma, las acciones civiles pertinentes para la indemnización de los daños y perjuicios que con las omisiones, actos o contratos en cuestión se hubieren causado. Que se pase el tanto de culpa a los Tribunales ordinarios, si hubiere indicios racionales de delito o falta	Low

9	Castile-Mancha	1984	art. 9 Infracciones. Se consideran falta grave y muy grave incumplir con la entrega de registros de actividades	Medium
10	Valencia	1995	No mention	Low
11	Andalusia	2005	Art. 15. Infracciones. 1. A efectos de esta Ley, se consideran infracciones muy graves: El incumplimiento, por los titulares de altos cargos, de las normas sobre incompatibilidades y sobre abstención e inhibición, a que se refieren los artículos 3 y 6, y 7, respectivamente, de la presente Ley, cuando se haya producido daño manifiesto a la Administración de la Junta de Andalucía. La falsedad de los datos y documentos que deben ser presentados conforme a lo establecido en esta Ley. La omisión de datos y documentos que sean relevantes por su importancia o trascendencia social, y que deban ser presentados conforme a lo establecido en esta Ley. 2. Se consideran infracciones graves: El incumplimiento, por los titulares de altos cargos, de las normas sobre incompatibilidades y sobre abstención e inhibición, a que se refieren los artículos 3 y 6, y 7, respectivamente, de la presente Ley, y no constituyan infracción muy grave de las previstas en la letra a) del apartado anterior. La omisión de datos y documentos que deban ser presentados conforme a lo previsto en esta Ley y no constituyan infracción muy grave de las previstas en la letra c) del apartado anterior. La no declaración de actividades, bienes e intereses y retribuciones, en el correspondiente Registro, tras el requerimiento para ello. La comisión de dos infracciones leves en el periodo de un año.	Medium
12	Madrid	1995	No mention	Low
13	Basque Country	1983, 1999	art. 5. Información al Parlamento. Contenidos: número de declaraciones recibidas, especificando de qué clase se trata; número de altos cargos que no han cumplido con la obligación de declarar.	Medium
14	Balearic I.	1996	Art. 15. Hechos constitutivos de infracción. La no declaración de actividades o bienes patrimoniales en los registros correspondientes en el plazo establecido cuando, requerido a este efecto, no se produzca la rectificación correspondiente. Los hechos o las conductas a que se refieren las letras a) y b) son constitutivos de infracciones muy graves; los descritos en las letras c), d) y e) son constitutivos de infracciones graves; y, finalmente, la conducta señalada en la letra f) es constitutiva de infracción leve.	Medium
15	Catalonia	2005	Infracciones. Art. 17, 18	Medium

16	Canary I.	1997	Art. 15. Infracciones graves. El incumplimiento del principio de dedicación absoluta establecido en el artículo 3 de esta Ley, cuando no se haya producido daño a la Comunidad Autónoma de Canarias. El incumplimiento de la obligación prevista en el artículo 4.2 de esta Ley. La inobservancia del deber de abstención establecido en el artículo 5 de esta Ley. El desempeño de funciones universitarias a que se refiere el artículo 7.1 de esta Ley sin la previa y expresa autorización del Gobierno de Canarias. El incumplimiento de las obligaciones a que se refiere el artículo 11 en relación con la gestión de valores y activos financieros cuando no constituya infracción muy grave. La comisión de dos infracciones leves en el periodo de un año. Art. 16. Infracciones leves. La no presentación de las declaraciones en el Registro de Intereses de Altos Cargos dentro del plazo establecido. El incumplimiento del deber de comunicación al Registro de Intereses, dentro del plazo establecido, de las participaciones de que hubiese debido desprenderse el alto cargo conforme al artículo 4.3 de esta Ley. La no remisión al Registro de Intereses, dentro del plazo establecido, de los contratos a que se refiere el artículo 11.3 de esta Ley. La no subsanación de los defectos formales que, tanto en las declaraciones como en cualesquiera comunicaciones que deban efectuarse al Registro de Intereses, hayan sido puestos de manifiesto al interesado por el órgano directivo competente en materia de incompatibilidades de altos cargos.	Medium
17	Asturias	1995	Art. 11 Infracciones	Low level

Source: Own elaboration.

Table 6. Public character. Evaluative/sanctioning dimension

	ACs	Year of legislation	How	Level of formalization
1	Galicia	1996	Informar anualmente al Parlamento	Medium
		2008	Art. 14. Responsabilidades. Los acuerdos por los que se declare la responsabilidad muy grave o grave serán publicados en el Diario Oficial de Galicia.	Medium
2	Navarre	1996	Art. 10. Parlamento, seis meses.	Medium

		1997	Art. 21. Parlamento, seis meses, contenidos: número de declaraciones y comunicaciones recibidas en el Registro; número de altos cargos que no han cumplido la obligación de declarar y comunicar; número de procedimientos sancionadores incoados, número de procedimientos sancionadores resueltos, indicando las infracciones cometidas y las sanciones impuestas. Art. 15. Sanciones. Las infracciones muy graves y graves serán sancionadas con la declaración del incumplimiento de esta Ley Foral. En el caso de las muy graves, esta declaración será publicada en el “Boletín Oficial de Navarra”.	Medium
3	Aragón	2009	No mention	Low
4	Extremadura	1996	Art. 9. Sanciones. Las infracciones previstas anteriormente serán sancionadas: Las faltas leves con apercibimiento, que conllevará el requerimiento fehaciente del cumplimiento de la obligación. Las faltas graves con la publicación en el Diario Oficial de Extremadura del nombre de los infractores y la infracción cometida. En el caso de faltas muy graves, procederá el cese inmediato en el cargo o puesto.	Medium
5	Castile-Leon	1989 1990 1991	No mention	Low
6	Rioja	2003	Art. 61. Información al Parlamento. Anualmente.	Medium
		2004	Art. 21. Información al Parlamento. Anualmente. Número de declaraciones y comunicaciones recibidas en el Registro de actividades, bienes patrimoniales e intereses, distinguiendo entre las diferentes clases a que se refiere la Ley 8/2003, de 28 de octubre. Número de personas incluidas en el ámbito de la Ley 8/2003, de 28 de octubre, que no han cumplido las obligaciones de declarar y comunicar. Número de procedimientos sancionadores incoados. Número de procedimientos sancionadores resueltos, indicando las cometidas y las sanciones impuestas. Art. 67. Sanciones. La imposición de una sanción muy grave y grave, deberá ser objeto de publicación en el Boletín Oficial de La Rioja.	Medium
7	Cantabria	2008	Art. 21. Sanciones. Las infracciones contempladas en la presente Ley se sancionarán de la siguiente forma: Las infracciones muy graves, con una o más de las siguientes sanciones: La declaración del incumplimiento de la ley y la publicación de este hecho en el Boletín Oficial de Cantabria. Las infracciones graves, con: La declaración del incumplimiento de la ley y la publicación de este hecho en el Boletín Oficial de Cantabria. Art. 4. Fiscalización parlamentaria y denuncias de incumplimientos. Semestralmente.	Medium

		2009	Art. 3. Informes al Gobierno de Cantabria para su ulterior remisión al Parlamento. Contenidos: número e identificación de altos cargos obligados a formular sus declaraciones, número de declaraciones recibidas, resumen de las labores de control de nombramientos; resumen de los obsequios y donaciones recibidas por los altos cargos, las comunicaciones efectuadas con ocasión del cese, la identificación de quienes no hayan cumplimentado sus obligaciones; las infracciones que se hayan cometido y las sanciones que hayan sido impuestas, con identificación de sus responsables; las denuncias formuladas sobre presuntos incumplimientos.	Medium
8	Murcia	1994	Art. 17. Control parlamentario. No se especifican periodicidad y contenidos.	Low
9	Castile-La Mancha	1994	Art. 11. Sanciones. Las infracciones previstas en la presente Ley serán sancionadas: Las faltas leves con apercibimiento, que conllevará el requerimiento fehaciente del cumplimiento de la obligación. Las faltas graves con la publicación en el Diario Oficial de Castilla-La Mancha del nombre de los infractores y la infracción cometida. En el supuesto de la falta prevista en el apartado 2.ª del artículo 9, en el mismo acto se requerirá al infractor para que lleve a efecto las declaraciones a que está obligado. En el caso de faltas muy graves procederá el cese inmediato en el cargo o puesto.	Medium
10	Valencia	1995	No mention	Low
11	Andalusia	2005	Art. 16. Las infracciones muy graves y graves serán sancionadas con la declaración del incumplimiento de la Ley y la publicación de esta declaración en el Boletín Oficial.	Medium
12	Madrid	1995	Art. 12. El consejero de gobierno informará en cada período de sesiones. No se detallan contenidos.	Low
13	Basque Country	1999	Art. 5. Información al Parlamento. Contenidos: número de declaraciones recibidas, especificando de qué clase se trata; número de altos cargos que no han cumplido con la obligación de declarar.	Low
14	Balearic I.	1996	Art. 16. Las infracciones muy graves y graves se sancionarán con la declaración de incumplimiento de la Ley y la publicación consiguiente de esta declaración en el Boletín Oficial de la Comunidad Autónoma de las Islas Baleares.	Medium
15	Catalonia	2005	Art. 18 Las infracciones leves se sancionan con una amonestación por incumplimiento de la presente ley. Las infracciones graves se sancionan con la destitución inmediata del alto cargo infractor por el órgano competente y con la publicación en el Diari Oficial de la Generalitat de Catalunya de la declaración de incumplimiento de la presente ley.	Medium

16	Canary I.	1997	Art. 9 El Gobierno remitirá anualmente al Parlamento de Canarias información relativa al cumplimiento por los altos cargos de su deber de formular las declaraciones a que se refiere el apartado 1 de este artículo, así como de las sanciones que, en su caso, se hayan impuesto por las infracciones tipificadas en esta Ley. Art. 17. Las infracciones previstas en la Sección anterior serán sancionadas: Las muy graves y graves, con la declaración de incumplimiento de la presente Ley y su publicación en el Boletín Oficial de Canarias.	Medium
17	Asturias	1995	Art. 12. Las infracciones muy graves y graves serán sancionadas con la declaración del incumplimiento y la publicación de esta declaración en el Boletín Oficial del Principado de Asturias.	Medium

Source: Own elaboration.

Table 7. Autonomous character. Evaluative/sanctioning dimension

	ACs	Year of legislation	Institution's autonomy	Level of formalization
1	Galicia	2008	Art. 3. 1) Se crea la Oficina de Incompatibilidades y Buenas Prácticas adscrita orgánicamente a la consellería que de acuerdo con la estructura orgánica correspondiente tenga atribuida las competencias en materia de incompatibilidades. Es la unidad competente para la gestión del régimen de incompatibilidades que actuará con plena autonomía funcional y desarrollará las funciones que en esta materia estén atribuidas a la dirección general competente en materia de incompatibilidades. 2) La Oficina de Incompatibilidades y Buenas Prácticas es la unidad encargada del mantenimiento y gestión de los registros señalados en el artículo primero siendo responsable de la custodia, seguridad e indemnidad de los datos y documentos que en ellos se contienen. Asimismo, será la encargada de requerir a quien sea nombrado o cesado como alto cargo el cumplimiento de las obligaciones previstas en este Decreto.	Medium
2	Navarre	1996	Art. 8. Órgano de gestión. El Registro de actividades e intereses de altos cargos será gestionado por la Dirección General de Función Pública del Departamento de Presidencia e Interior de la Administración de la Comunidad Foral de Navarra. Este órgano tendrá, respecto a la custodia y gestión del Registro, total independencia de los órganos de que dependa y de cualquier otro.	Medium
3	Aragon	2009	Secretaría técnica general de la presidencia	Low
4	Extremadura	1996	art. 6. Consejería de Presidencia y Trabajo	Low

5	Castile-Leon	1991	art. 1. El Registro estará adscrito a la Consejería de Presidencia y Administración Territorial bajo la dependencia directa del Inspector General de Servicios, que tendrá a todos los efectos la consideración de encargado del mismo.	Low
6	Rioja	2003	Art. 60. En la Consejería competente en materia de incompatibilidades de altos cargos y bajo la dependencia directa del órgano directivo que se determine, se constituirá el Registro de actividades, bienes patrimoniales e intereses.	Low
		2004	Art. 2. La gestión y el control del Registro de actividades, bienes patrimoniales e intereses está a cargo de la Secretaría General Técnica de la Consejería competente en materia de incompatibilidades de altos cargos, a través de la Inspección de Servicios, unidad dependiente de aquella.	Low
7	Cantabria	2008	Art. 22. La Inspección General de Servicios será competente para la instrucción de los expedientes sancionadores.	Low
8	Murcia	1994	art. 15. Consejo de Gobierno	Low
9	Castile-La Mancha	1994	art. 6. Lo determinará el consejo de gobierno	Low
10	Valencia	1995	art. 1. Bajo la directa supervisión del conseller y vicepresidente primero del Consell.	Low
11	Andalusia	2005	Art. 21. El órgano competente para la incoación será el Consejo de Gobierno, y el titular de la Consejería que tenga atribuidas las funciones en materia de incompatibilidades de altos cargos de la Administración de la Junta de Andalucía.	Low
		2005 Decreto	art. 13. El Registro de actividades, bienes e intereses dependerá de la Consejería de Justicia y Administración Pública, y estará a cargo de la Dirección General de Inspección y Evaluación, a quien corresponde la gestión y control del mismo.	Low
12	Madrid	1995	art. 14. Consejería de hacienda	Low
13	Basque Country	1999	art. 12. El Registro se adscribe a la Dirección de Función Pública dependiente del Departamento de Hacienda y Administración Pública.	Low
14	Balearic I.	1999	art. 2 Secretaría General Técnica de Presidencia	Low
		2005	art. 2 Vicepresidencia y Consejería de Relaciones Institucionales.	Low
15	Catalonia	2005	art. 16. Órganos de instrucción y resolución de los expedientes. La Secretaría de Administración y Función Pública	Low
16	Canary I.	1997	art. 10. La consejería competente	Low
17	Asturias	1995	art. 9 Consejería de Interior y Administraciones Pública	Low

ANNEX II. LEVEL OF ACCOUNTABILITY OF THE POLICY RESULTS

Table 1. Specific character. Informative/justifying dimension

	ACs	Health Laws	Laws on health information rights	Transparency Laws	Laws before 2002	Laws after 2002	Total	Level of formalization
1	Galicia	1989 1991 2003 2008	2001 2005	2006	3	4	7	High level
2	Extremadura	2001	2005		1	1	2	High level
3	Castile-Leon	2010	2003		1	1	2	High level
4	Navarre	1990	2002 2010		1	2	3	High level
5	Murcia	1994	2009		1	1	2	High level
6	Castile-Mancha	2000	2010		1	1	2	High level
7	Aragon	1989 2002			1	1	2	Medium Level
8	La Rioja	2002				1	1	Medium Level
9	Cantabria	2002				1	1	Medium Level
10	Valencia	2003 2005	2003			3	3	Low level
12	Catalonia	1990 2009	2000		2	1	3	Low level
11	Balearic I.	2003				1	1	Low level
13	Andalusia	1986 1998	2011		3		3	Medium level

14	Madrid	2001			1		1	Low level
15	Basque Country	1997			1		1	Low level
16	Canary Islands	1994			1		1	Low level
17	Asturias	1992			1		1	Low level

Source: Own elaboration.

Table 2. Binding character. Informative/justifying dimension

	ACs	Year of legislation	Right of information	Articles	Contents	Level of formalization
1	Galicia	2003	x	art. 133	<i>x</i>	High level
		2006	x	art. 4		High level
		2008	x	art. 9		High level
2	Navarre	1990	x	art. 5		High level
		2010	x	art. 37-41	<i>x</i>	High level
3	Aragon	2002	x	art. 6	<i>x</i>	High level
4	Extremadura	2005	x	art. 9	<i>x</i>	High level
5	Castile-Leon	2003	x	art. 22, art. 24, art. 25	<i>x</i>	High level
6	La Rioja	2002	x	art. 13	<i>x</i>	High level
7	Cantabria	2002	x	art. 24, art. 26	<i>x</i>	High level
8	Murcia	2009	x	art. 11, art. 29, 35 and 36.	<i>x</i>	High level
9	Castille-Mancha	2000	x	art. 4	<i>x</i>	High level
		2010	x	art. 13, art. 43		High level
10	Valencia	2003	x	art. 4	<i>no</i>	Medium level
11	Andalusia	2010	x	art. 55-57	<i>x</i>	Medium level
12	Madrid	2001	x	art. 27, art. 29	<i>no</i>	Medium level

13	Basque Country	1989	x	art. 1	<i>x</i>	High level
		1997	x	art. 10		High level
14	Balearic I.	2003	x	art. 5	<i>no</i>	Medium level
15	Catalonia	2000, 2009	no	no	<i>no</i>	Low level
16	Canary I.	1994	x	art. 6	<i>no</i>	Medium level
17	Asturias	1992	x	art. 49	<i>x</i>	Medium level

Source: Own elaboration.

Table 3. Public character. Informative/justifying dimension

ACs	Year of regulation	Public information	How should be published	Level of formalization
Galicia	2006	x	art 4. oficinas de atención al ciudadano, medio electrónico, informático o telemático.	High level
Navarre	2010	x	art. 40. listas de espera en página web, art 38. guías de usuarios	High level
Aragon	2002	x	art. 6. “las autoridades proporcionarán esta información pública”	Medium level
Extremadura	2005	x	art. 9. guías de información del usuario	High level
Castile-Leon	2003	x	art 22. guías de información del usuario	High level
La Rioja	2002	x	art 13 “tecnologías de la información y de la comunicación”	High level
Cantabria	2002	x	art. 55 carta de derechos y servicios, art. 56 unidad de atención al usuario, art. 25 “potenciando la utilización de las nuevas tecnologías”	High level

Murcia	2009	x	art. 36, guías de información del usuario	High level
Castile- Mancha	2010	x	art. 13 información carta de derechos	Medium level
Valencia	2003	x	art. 16 “información sobre derechos y deberes”	Medium level
Andalusia	2011	x	Art. 20. El acceso a la información. 1. Sin perjuicio de las disposiciones vigentes sobre el acceso a los documentos oficiales, las Administraciones públicas de Andalucía promoverán una información de salud pública de calidad, fiable y accesible a la población mediante las siguientes actuaciones:Garantizando el acceso de la población a los servicios electrónicos de salud por medio de un sistema multicanal y estableciendo una interoperatividad de los mecanismos de comunicación entre las Administraciones públicas de Andalucía que permita compartir e intercambiar información, de manera que ofrezca una visión unificada.	High level
Madrid	2001	no	art. 29 “por cualquier medio”	Low level
Basque Country	1997	x	art. 10 carta de derechos y obligaciones	Medium level
Baleares	2003		art. 5, “dar copia de la carta de derechos	Medium level
Catalonia	1990, 2000, 2009	no	no	No formalization
Canarias	1994	no	no	No formalization
Asturias	1992	no	no	No formalization

Source: Own elaboration.

Table 4. Specific character. Evaluative/sanctioning dimension

	Health Laws	Evaluation mechanisms in Health Plans	Evaluation mechanisms in health services and centers	Level of formalization
Galicia	2008	art. 65. El Plan de salud se someterá a un proceso de evaluación continua, debiendo elaborarse a mitad del periodo de su vigencia un informe de evaluación del dicho plan. Corresponde a la Consejería de Sanidad la elaboración, difusión, seguimiento, vigilancia y evaluación del cumplimiento del Plan de salud.	Art. 72. Evaluación del Sistema de Salud de Galicia. Serán objeto de evaluación, seguimiento o intervención por parte de la autoridad sanitaria competente: El nivel de adecuación y calidad de las prestaciones sanitarias. El grado de cumplimiento de los derechos reconocidos por la presente ley. El cumplimiento por parte de la población de las obligaciones respecto a los servicios sanitarios contenidos en la presente ley. El cumplimiento en los centros y organismos del Sistema Público de Salud de Galicia de la legislación vigente. El desarrollo de las políticas y programas sanitarios. Los servicios y actividades sanitarias o asistenciales que el Sistema Público de Salud de Galicia contrate con el sector privado de asistencia sanitaria, de modo que se ajusten a los mismos parámetros, estándares, derechos o criterios de actuación exigibles para los del propio Sistema Público de Salud de Galicia. En general, toda la actividad sanitaria del personal, centros, servicios y establecimientos sanitarios de la Comunidad Autónoma.	High level
Navarra	1990	Art. El Gobierno, a propuesta del Departamento de Salud, remitirá el Plan de Salud al Parlamento de Navarra para su debate y aprobación, dentro del año de finalización temporal del Plan que esté vigente.	No mention	Medium level

Aragon	2002	art. 21, art. 22	art. 37. Evaluación. Serán objeto de evaluación, seguimiento o intervención por parte de las autoridades competentes: a) El grado de cumplimiento de las prestaciones sanitarias, por parte de los centros, establecimientos y servicios, del personal y de las entidades aseguradoras y colaboradoras. b) El grado de cumplimiento de los derechos reconocidos por esta Ley a la ciudadanía en el ámbito de la misma. c) El cumplimiento por parte de la población de las obligaciones respecto a los servicios sanitarios contenidos en la presente Ley. d) La calidad de las diversas unidades asistenciales de los centros, servicios y establecimientos del Sistema de Salud de Aragón. e) El cumplimiento de las actuaciones propias de los servicios de salud, según la legislación vigente, en materia de salud laboral, accidentes de trabajo, enfermedades profesionales y situaciones de incapacidad e invalidez. f) La efectividad y eficiencia de los programas de salud colectivos desarrollados por el Sistema de Salud de Aragón. g) La evaluación de las políticas de sanidad ambiental e higiene de los alimentos. h) En general, toda actividad sanitaria del personal, centros, servicios y establecimientos sanitarios, públicos y privados, de Aragón respecto al cumplimiento de las normas sanitarias vigentes.	High level
Extremadura	2001	art. 28	Art. 46. Actividades de evaluación y mejora continua de la calidad de los servicios sanitarios. La evaluación de la calidad asistencial constituirá un proceso continuado que informará todas las actividades del personal y de los centros, establecimientos y servicios sanitarios y sociosanitarios propios, integrados o concertados. La Consejería competente en materia de sanidad establecerá los sistemas de evaluación de la calidad de las prestaciones y servicios sanitarios, oído el Consejo Extremeño de Salud. Todos los centros y servicios sanitarios facilitarán a las unidades de control externo de calidad el cumplimiento de sus cometidos.	High level

Castile-Leon	2010	art. 50, art. 51	<p>Art. 55. De la calidad. La Consejería competente en materia de sanidad establecerá las directrices de calidad que deberán guiar la prestación de servicios del Sistema Público de Salud de Castilla y León. Estas directrices serán también aplicables a los centros privados que concierten sus servicios con el Sistema Público. La Consejería competente en materia de sanidad establecerá los métodos y herramientas que ayuden a la mejora continua, y definirá criterios, estándares e indicadores de evaluación de la calidad asistencial. La gestión de la calidad, las evaluaciones internas y las autoevaluaciones, corresponderán a todos los departamentos y unidades del sistema, y participarán en ella los distintos profesionales de cada centro, servicio o unidad.</p> <p>Art. 57. De la acreditación y la evaluación externa. 1. El sistema de acreditación sanitaria se configura como un modelo de excelencia basado en la búsqueda de la mejora continua. 2. La acreditación sanitaria es el proceso dinámico y voluntario por el que un centro, servicio, establecimiento o profesional se incorpora a un sistema de verificación externa que certifica el nivel en que se sitúa en relación a un referente previamente establecido. 3. La Consejería competente en materia de sanidad promoverá la acreditación de los profesionales del Sistema de Salud y la evaluación externa o acreditación de los centros, servicios y establecimientos públicos y privados, aprobando para ello las normas y estableciendo requisitos homogéneos, criterios, estándares y procedimientos de evaluación y acreditación que sean precisos, basados en los modelos de referencia de acreditación y gestión de la calidad. 4. La Consejería competente en materia de sanidad podrá determinar que el proceso de acreditación sea realizado por una entidad vinculada que, en todo caso, habrá de ejercer sus funciones con autonomía, imparcialidad e independencia.</p>	High level
La Rioja	2002	art. 38, art. 39 and art. 10	No mention	Low level

Cantabria	2002	art. 61, art. 62, art. 42	art. 74. Evaluación del cumplimiento de los objetivos y de la calidad de los servicios. Serán también objeto de evaluación, seguimiento o intervención por parte de las autoridades competentes en materia de asistencia sanitaria: a) El grado de cumplimiento de las prestaciones sanitarias por parte de los centros, establecimientos y servicios, del personal y de las entidades aseguradoras y colaboradoras. b) El grado de cumplimiento de los derechos reconocidos en esta Ley a la ciudadanía en el ámbito de la misma. c) El grado de satisfacción de los usuarios con los servicios sanitarios que reciben. d) El cumplimiento por parte de la población de las obligaciones respecto a los servicios sanitarios contenidos en la presente Ley. e) La eficacia y eficiencia de las diversas unidades asistenciales de los centros, servicios y establecimientos del Sistema Sanitario Público. f) El cumplimiento de las actuaciones propias de los servicios de salud, según la legislación vigente, en materia de salud laboral, accidentes de trabajo, enfermedades profesionales y situaciones de incapacidad e invalidez. g) La eficacia y la efectividad de los programas de salud colectiva desarrollados por el Sistema Sanitario Público de Cantabria. h) La evaluación de las políticas de sanidad ambiental e higiene de los alimentos. i) En general, toda actividad sanitaria del personal, centros, servicios y establecimientos sanitarios, públicos y privados, de Cantabria, respecto al cumplimiento de las normas sanitarias vigentes.	High level
Murcia	1994	art. 10.	No mention	Medium level
Castile Mancha	2000	art. 16.	No mention	Medium level

Valencia	2003	art. 11 and art. 12	Art. 10 Acreditación de centros y servicios sanitarios. Garantía de calidad. Para la acreditación de centros y servicios sanitarios, existirá un organismo público, independiente, cuyos principales objetivos serán: La evaluación de la calidad y seguridad de los servicios sanitarios. Otorgar un reconocimiento externo de la calidad de la asistencia prestada. La promoción de la mejora continua de la calidad de los servicios sanitarios. El aporte a profesionales, ciudadanos y organismos responsables de la prestación asistencial de información comparativa sobre la adecuación, calidad y efectividad de los servicios sanitarios. La incentivación de la búsqueda de la excelencia y la implicación de los profesionales en todas las fases del desarrollo de la calidad. Para la adquisición y mantenimiento de la calidad óptima del sistema de salud de la Comunidad Valenciana, se implantarán sistemas de garantía de calidad y acreditación tanto en establecimientos públicos como en los privados y concertados.	High level
Andalusia	1998	art. 31. No mention	art. 20 Evaluación. Serán objeto de evaluación, seguimiento e intervención por parte de las autoridades sanitarias en materia de asistencia sanitaria individual: La satisfacción de las prestaciones sanitarias, por parte de los centros, establecimientos y servicios, del personal y de las entidades aseguradoras y colaboradoras. La satisfacción de los derechos reconocidos por esta Ley a los ciudadanos en el ámbito de la misma. El cumplimiento por parte de los ciudadanos de las obligaciones respecto a los servicios sanitarios, contenidos en la presente Ley. La eficacia y eficiencia de las diversas unidades asistenciales de los centros, servicios y establecimientos adscritos funcionalmente al Sistema Sanitario Público de Andalucía. El cumplimiento de las actuaciones propias de los servicios de salud, según la legislación vigente, en materia de salud laboral, accidentes de trabajo, enfermedades profesionales y situaciones de incapacidad e invalidez. En general, toda actividad sanitaria del personal, centros, servicios y establecimientos sanitarios, públicos y privados, de Andalucía, respecto al cumplimiento de las normas sanitarias asistenciales.	High level

Madrid	2001	No mention	Art. 14. Acreditación y evaluación sanitaria. La Administración Sanitaria de la Comunidad de Madrid, mediante las potestades que le son propias, establecerá medidas para garantizar la calidad y seguridad de los servicios sanitarios. En particular, promoverá el control interno y externo de la actividad asistencial, establecerá estándares mínimos y comunes para el Sistema y fomentará el desarrollo de la política de calidad total en el conjunto del Sistema Sanitario de la Comunidad de Madrid.	Medium level
Baleares	2003	art. 37, art. 38	art. 34. Evaluación de la calidad de los centros y servicios.	High level
Basque Country	1997	art. 13	No mention	Medium level
Catalonia	1990 vigente	art. 62-63. Mecanismos de evaluación del seguimiento del plan.	No mention	High level
	2009	art. 21 evaluar los programas de salud. Nota: es un planteamiento general.	No mention	High level
Canarias	1994	art. 14, art. 15, and art. 6	No mention	Medium level
Asturias	1992	art. 48	art. 48	Medium level

Table 5. Binding character. Evaluative/sanctioning dimension

	Health Laws	Evaluation mechanisms in Health Plans	Level of formalization
Galicia	2008	<p>art. 65 a) El Plan de salud se someterá a un proceso de evaluación continua, debiendo elaborarse a mitad del periodo de su vigencia un informe de evaluación del dicho plan. Corresponde a la Consellería de Sanidad la elaboración, difusión, seguimiento, vigilancia y evaluación del cumplimiento del Plan de salud.</p> <p>Art. 72. Evaluación del Sistema de Salud de Galicia. Serán objeto de evaluación, seguimiento o intervención por parte de la autoridad sanitaria competente: El nivel de adecuación y calidad de las prestaciones sanitarias. El grado de cumplimiento de los derechos reconocidos por la presente ley. El cumplimiento por parte de la población de las obligaciones respecto a los servicios sanitarios contenidos en la presente ley. El cumplimiento en los centros y organismos del Sistema Público de Salud de Galicia de la legislación vigente. El desarrollo de las políticas y programas sanitarios. Los servicios y actividades sanitarias o asistenciales que el Sistema Público de Salud de Galicia contrate con el sector privado de asistencia sanitaria, de modo que se ajusten a los mismos parámetros, estándares, derechos o criterios de actuación exigibles para los del propio Sistema Público de Salud de Galicia. En general, toda la actividad sanitaria del personal, centros, servicios y establecimientos sanitarios de la Comunidad Autónoma.</p>	High level

Navarra	1990	art. 22. El Plan de Salud incluirá los siguientes aspectos: análisis de la situación de la salud (condicionantes de la salud, estado de la salud, análisis de los servicios y prestaciones sanitarias); enunciado de prioridades, formulación de objetivos y programas a desarrollar (objetivos e intervenciones sobre los servicios sanitarios, objetivos e intervenciones sobre problemas de salud relevantes con acciones intersectoriales); metodología y evaluación del plan; cronograma y entidades responsables; estimación de los recursos necesarios para el cumplimiento de las acciones contempladas en el Plan de Salud. El Plan de Salud podrá ser revisado a lo largo de su duración temporal, siendo necesaria la aprobación parlamentaria de la revisión, previo informe del Consejo Navarro de Salud. El Departamento de Salud remitirá al Parlamento de Navarra, en el primer trimestre de los años de vigencia del plan, la evaluación y análisis del cumplimiento de los objetivos del plan, así como un informe detallado de las acciones realizadas para su cumplimiento. En el primer trimestre del año siguiente a la finalización del plan y previo a la presentación de un plan nuevo, el Departamento de Salud remitirá al Parlamento de Navarra la evaluación y análisis definitivo del plan.	Medium level
Aragon	2002	art. 22 Contenido. El Plan de Salud de la Comunidad Autónoma deberá fijar, al menos: a) El análisis de los problemas de salud y de la atención sanitaria y sociosanitaria en el territorio de la Comunidad Autónoma de Aragón, así como de los recursos existentes. b) Los fines u objetivos en materia de promoción, protección de la salud y prevención de la enfermedad, asistencia sanitaria y medidas de rehabilitación y reinserción. c) Los criterios mínimos, básicos y comunes para evaluar la eficacia y rendimiento de los programas, centros y servicios sanitarios y sociosanitarios. d) El plazo de vigencia. e) Las acciones sanitarias a realizar y las inversiones anuales o plurianuales necesarias, que irán dirigidas de forma primordial a superar las desigualdades entre las distintas áreas de salud en que se divide el territorio de la Comunidad Autónoma y a garantizar la accesibilidad al Sistema. f) Las actuaciones dirigidas a la prevención de daños a la salud derivados de las condiciones del medio ambiente laboral y el fomento de la mejora de la salud integral de los trabajadores, en el marco de una política de coordinación con los organismos laborales competentes y entidades representativas.	High level
Extremadura	2001	art. 28	Medium level
Castile-Leon	2010	art. 50, art. 51	Medium level

La Rioja	2002	art. 39 and art. 10. El Plan de Salud de La Rioja es el marco de referencia para todas las actuaciones públicas en materia de salud en el ámbito de la Comunidad Autónoma de La Rioja, que garantiza que las funciones del Sistema Público de Salud de La Rioja se desarrollen de manera ordenada, eficiente y eficaz y que puedan ser evaluados sus resultados.	Low level
Cantabria	2002	art. 61, art. 62, art. 42	High level
Murcia	1994	art. 10.	Medium level
Castile-La Mancha	2000	art. 16. El Plan de Salud contemplará: a) El análisis de los problemas de salud y de la atención sanitaria de la Comunidad Autónoma y de la situación de los recursos existentes. b) La evaluación de los resultados de Planes anteriores. c) La definición de los objetivos de atención a la salud. d) La definición general de los programas principales de actuación. e) La estimación de los recursos necesarios para atender al cumplimiento de los objetivos propuestos, tanto en lo que se refiere a la organización y desarrollo de actividades, servicios, planes sectoriales y programas, como a los medios materiales y personales precisos. f) El calendario general de actuación. g) Los mecanismos de evaluación del desarrollo del Plan y, en su caso, los procedimientos previstos para la modificación del mismo.	High level
Valencia	2003	art. 11 and art. 12	Medium level
Andalusia	1998	art. 31 En particular, el Plan Andaluz de Salud contemplará: Conclusiones del análisis de los problemas de salud de la Comunidad Autónoma y de la situación de los recursos existentes. Objetivos de salud, generales y por áreas de actuación. Prioridades de intervención. Definición de las estrategias y políticas de intervención. Calendario general de actuación. Los recursos necesarios para atender el cumplimiento de los objetivos propuestos y evaluación de los mismos.	High level
Madrid	2001	No mention	Low level

Baleares	2003	Art. 38. Contenido necesario. El Plan de salud se basa en una orientación positiva del concepto de salud. A partir del conocimiento del estado de salud de la población, ha de formular objetivos de mejora de la salud y de disminución de riesgos, y ha de definir las intervenciones y las acciones prioritarias para afrontar las necesidades detectadas. Para conseguirlo, el Plan de salud ha de contener necesariamente: a) Los datos sobre el estado de salud de la población. b) Los objetivos generales y específicos por áreas y sectores. c) La priorización de las actuaciones públicas. d) La definición de las estrategias sanitarias y sociales. e) La descripción y la evaluación de los recursos para la asunción de los objetivos, en coordinación con los presupuestos generales de la comunidad autónoma de las Illes Balears. f) g) h) Los instrumentos que lo deben desarrollar. El ámbito de vigencia temporal. Los mecanismos de financiación, de acuerdo con la planificación presupuestaria. art. 40 caracter vinculante del Plan	Medium level
Basque Country	1997	art. 13	Medium level
Catalonia	1990 vigente	art. 62-63. Los mecanismos de evaluación de la aplicación y seguimiento del plan.	Medium level
	2009	art. 21 evaluar los programas de salud. (planteamiento general).	Medium level
Canarias	1994	art. 14, art. 15, and art. 6	High level

Asturias	1992	Art. 48. Contenido. El Plan de Salud del Principado de Asturias deberá incluir: a) Una valoración de la situación inicial que detalle el tipo y cantidad de recursos humanos, físicos y financieros existentes, el tipo y cantidad de servicios producidos actualmente y, potencialmente, el estado de salud observado y la ordenación sanitaria y juridico-administrativa. b) Una delimitación de los objetivos a largo plazo, en términos del nivel de salud deseado de la población. c) Establecimiento de prioridades de atención de las necesidades de salud detectadas acordes con los recursos potencialmente disponibles. d) Objetivos específicos a alcanzar y estrategias a seguir con respecto a: Indicadores de salud y enfermedad. Promoción de la salud, prevención de la enfermedad, atención sanitaria y sociosanitaria y rehabilitación. - Homogeneización y equilibrio entre áreas de salud. Disposición y habitación de Centros, servicios y establecimientos. Niveles de eficiencia, efectividad, calidad y satisfacción de los usuarios. e) Determinación de los programas de salud a desarrollar definidos en términos de problemas de salud, población, objetivo, servicios a prestar y objetivos a lograr. f) Los presupuestos desglosados por programas de salud. g) El presupuesto financiero global del Plan de Salud. h) Los mecanismos de evaluación por programas en términos de objetivos, recursos y actividades.	Medium level
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Source: Own elaboration.

Table 6. Public character. Evaluative/sanctioning dimension

	Year of regulation	To whom	How	Level of formalization
Galicia	2008	art. 66 Consejo Gallego de Salud, Parlamento de Galicia.	art. 6. El informe de evaluación del plan se elabora a mitad del periodo de su vigencia. Este se remite al Parlamento.	High

Navarra	1990	art. 22 Parlamento de Navarra	art. 22 El primer trimestre de los años de vigencia del plan, la evaluación y análisis del cumplimiento de los objetivos del plan, así como un informe detallado de las acciones realizadas para su cumplimiento. En el primer trimestre del año siguiente a la finalización del plan, la evaluación y análisis definitivo del plan.	High
Aragon	2002	art. 22 Cortes de Aragón	art.22 No establece la periodización. Se fija en el propio plan.	Medium
Extremadura	2001	art.25 Asamblea de Extremadura	art. 25 El período de vigencia será fijado en el propio plan.	Medium
Castile-Leon	2010	art. 52. Cortes de Castilla-León	art. 53 Vigencia se fija en el propio plan	Medium
La Rioja	2002	art. 38 se establecerá “reglamentariamente”	art. 38 se establecerá “reglamentariamente”	Low
Cantabria	2002	art. 63 Parlamento de Cantabria	art. 63, no se establece	Medium
Murcia	1994	art. 10. Asamblea Regional	art. 10 no se establece	Medium
Castile-La Mancha	2000	art. 17.Cortes Regionales	art. 15. Vigencia se fija en el propio plan	Medium
Valencia	2003	Art. 11.Corts Valencianes	art. 11 “Para su seguimiento, coordinación y evaluación,” “existirá la oficina permanente del mismo.” Vigencia se fija en el propio plan	Medium
Andalusia	1998	art. 32. Parlamento de Andalucía	art. 32 No se menciona	Medium
Madrid	2001	No desarrollado	No desarrollado	Low
Baleares	2003	art. 39. El Parlamento ha de ser informado por el Gobierno del contenido del Plan y de los resultados del proceso de evaluación y seguimiento del mismo.	art. 39 “El Parlamento ha de ser informado” “de los resultados del proceso de evaluación y seguimiento del mismo. art. 40. Se publica en el Boletín oficial.	High
Basque Country		art. 13 Parlamento	art. 40. Departamento de sanidad debe “remitir anualmente al Parlamento un informe con la evaluación” del Plan.	High

Catalonia	1990	art. 64 parlamento. El plan de salud de Cataluña deberá remitirse al Parlamento de Cataluña en el plazo máximo de treinta días a fin de que lo conozca.	art. 64 El plan tiene una duración de cinco años.	
	2009	art. 21 parlamento	art. 21 Evaluar anualmente la situación de la salud pública y elaborar un informe específico sobre la misma, que debe presentarse al Parlamento de Cataluña.	High
Canarias	1994	art. 17. “Publicidad del contenido íntegro del Plan”. art. 16. Se presenta al parlamento.	art. 17. publicidad íntegro del plan, el cual estará disponible, en forma impresa, en las dependencias de sanidad. art. 18 el plan se revisará a los tres años de su aprobación.	High
Asturias	1992	No	art. 47 Junta general	Medium

Source: Own elaboration.

Table 7. Autonomous character. Evaluative/sanctioning dimension

ACs	Year of regulation	The law establish “Patients Ombudsman”	Autonomy characteristics	Level of formalization
Galicia	2008	art. 18-21 Vicevaledor del pueblo y del paciente	art. 16 Funciones con autonomía	High level
Navarra	2010	No mention	No mention	Low level
Aragon	2002	No mention	No mention	Low level

Extremadura	2001	art. 16-19 Defensor de los usuarios	art. 16 Funciones con autonomía. Se crea el Defensor de los Usuarios, quien desempeñará sus funciones con plena autonomía e independencia. El Defensor estará adscrito al departamento de la Administración regional que ostente las competencias en materia de protección de los derechos de los consumidores. El Defensor de los Usuarios dará cuenta de sus actividades anualmente a la Comisión de Política Social de la Asamblea de Extremadura y al Consejo Extremeño de Salud.	Medium level
Castile-Leon	2010	art. 5 Defensor del usuario	art. 5 Independiente de la Consejería Art. 5.– El Defensor del Usuario del Sistema de Salud es un órgano adscrito a la Consejería competente en materia de sanidad, encargado de la defensa de los derechos de los usuarios del Sistema de Salud. Sin perjuicio de la naturaleza consultiva, el Defensor del Usuario se concibe como un órgano independiente en el seno de la Consejería competente en materia de sanidad. El Defensor del Usuario será nombrado y cesado por la Junta de Castilla y León, a propuesta del Consejero competente en materia de sanidad, entre personas de reconocido prestigio en el ámbito sanitario o jurídico-sanitario.	Medium level
La Rioja	2002	art. 25-31 Defensor del usuario	art. 16 Funciones con autonomía	Medium level
Cantabria	2002	No mention	No mention	Low level
Murcia	1994	No mention	No mention	Low level

Castila-La Mancha	2000	Defensor del usuario Derogado por Ley 16/2001, de 20 de diciembre, del De- fensor del Pueblo de Castilla- La Mancha.	art. 7 Depende de las Cortes Regionales. Funciones con automomía. Debido a que se deroga en 2001 alcanza un nivel bajo.	Low level
Valencia	2003, 2005	No mention	No mention	Low level
Andalusia	1998	No mention	No mention	Low level
Madrid	2001	art. 36-39 Defensor del usua- rio	art. 38 “actuará con independencia”, pero está sujeto a la Consejería.	Low level
Baleares	2003	art. 20. Defensor de los usua- rios se deroga en 2011	art. 20 Funciones con autonomía funcional. art. 20. El Defensor de los usuarios estará adscrito a la consejería competente en materia sanitaria y dará cuentas de sus actuaciones, anualmente, al Consejo de Salud de las Illes Balears. Art. 21. Designación. El Defensor de los usuarios será designado por el Consejo de Gobierno, por un período de cinco años entre juristas de reconocida competencia o profesionales con experiencia en la administración sani- taria.	Medium level
Basque Country		No mention	No mention	Low level
Catalonia	1990, 2009	No mention	No mention	Low level
Canarias	1994	No mention	No mention	Low level
Asturias	2005, Ley del Procura General	Procurador General no se centra en el paciente	art. 7 Funciones con autonomía	Low level

Source: Own elaboration.

ANNEX 3. LEVEL OF ACCOUNTABILITY OF THE POLICY RESOURCES

Table 1. Specific character. Informative/justifying dimension

	ACs	Year of regulation	Legislation of the ACs provides rules for the state-assisted centers and services	Level of formalization
1	Andalucía	1998	Art. 75. La suscripción de convenios y conciertos conlleva: El desarrollo de todas las funciones propias de los centros sanitarios de acuerdo con lo que reglamentariamente se establezca. El cumplimiento de las directrices y criterios de actuación establecidos por los órganos de la Administración de la Junta de Andalucía, y específicamente, la satisfacción de los principios informadores y objetivos establecidos en la presente Ley. La satisfacción de las necesidades de información sanitaria y estadística que reglamentariamente se determinen, así como el sometimiento a las inspecciones y controles que procedan para verificar los aspectos de carácter sanitario asistencial, estructurales y económicos que se establezcan en los convenios y/o conciertos. El cumplimiento de las normas de homologación y acreditación, incluyendo aquéllas, referidas a gestión económica y contable que se determine. Art. 76. Requisitos mínimos.	Medium
2	Aragón	2002	Art. 57. Colaboración con la iniciativa privada. 1. El Sistema de Salud de Aragón podrá establecer conciertos o convenios de vinculación para la prestación de servicios sanitarios a través de medios ajenos al mismo. 2. Las organizaciones sanitarias privadas deberán realizar, en todo caso, las siguientes actuaciones: Armonización de los sistemas de información. Colaboración con las actividades de salud pública. Colaboración con las iniciativas de calidad total. Colaboración con los programas de formación e investigación	Low
3	Asturias	1992	Art. 31. Conciertos. Requisitos y contenido. Para la celebración de conciertos con el Servicio de Salud del Principado de Asturias, las Entidades e Instituciones deberán reunir necesariamente los siguientes requisitos: Haber obtenido el certificado de acreditación del Centro o servicio objeto de concertación. Adecuar sus contabilidades a las normas de planificación contable específicas vigentes en cada momento. Cumplir la normativa vigente en materia fiscal, laboral y de Seguridad Social.	Medium

4	Balearic I.	2003	<p>Art. 84. Requisitos y contenido de los conciertos. Para la formalización de los conciertos, las instituciones y entidades que colaboren con el Servicio de Salud han de reunir los requisitos mínimos siguientes: Acreditación del centro o establecimiento donde se prestarán los servicios.</p> <p>Cumplimiento de las normas de contabilidad, fiscales, laborales y de seguridad social, así como también de las disposiciones que afecten a la actividad objeto de concierto.</p>	Medium
5	Basque Country	1997	<p>Art. 30. Relaciones jurídicas con instituciones privadas para la provisión de servicios sanitarios.</p> <p>El concierto sanitario podrá celebrarse tras tener en cuenta la utilización óptima de los recursos públicos. Además de las cláusulas de derechos y obligaciones recíprocas de las partes, en cada concierto sanitario quedará asegurado el respeto a los derechos instrumentales y complementarios de los usuarios referidos en la presente ley, por cuyo cumplimiento velará la Administración.</p> <p>Los centros privados concertados estarán obligados a cumplir los extremos mínimos fijados para los servicios públicos en el <u>artículo 19.2 de esta ley</u>, además de aquellas obligaciones derivadas de otras normas legales.</p>	Low
6	Canary I.	2006 Concier- tos	<p>Art. 33. Control, inspección y evaluación. Los centros, servicios y establecimientos sanitarios concertados están obligados a facilitar a la Administración toda la información solicitada al respecto, cumplimentando el sistema de información que en cada momento se establezca, al objeto de facilitar la mejora de la calidad asistencial de los centros concertados y optimizar y racionalizar el uso de los recursos asistenciales. La gestión, incluida la inspección y evaluación, de los conciertos será ejercida por el órgano que la tenga atribuida, de conformidad con lo dispuesto en la Ley de Ordenación Sanitaria. Con carácter específico, deberá realizarse un seguimiento económico-financiero de los conciertos así como la supervisión de su cumplimiento y la valoración de los resultados alcanzados.</p> <p>Nota: Aunque tiene una ley sobre conciertos sanitarios no señala que deben sujetarse a las mismas normas de contabilidad.</p>	Low

7	Cantabria	2002	<p>Art. 87. Efectos de los conciertos o de cualquier otra fórmula de colaboración con entidades privadas. La suscripción de conciertos o de cualquier otra fórmula de colaboración con entidades privadas, conllevará: El desarrollo de todas las funciones propias de los centros sanitarios de acuerdo con lo que reglamentariamente se establezca. La satisfacción de las necesidades de información sanitaria y estadística que reglamentariamente se determinen, así como el sometimiento a las inspecciones y controles que procedan para verificar los aspectos de carácter sanitario asistencial, estructurales y económicos que se establezcan en tales instrumentos.</p> <p>El cumplimiento de la normativa de homologación y acreditación referente a las actividades sanitarias motivo del concierto u otra fórmula de colaboración, incluyendo aquellas referidas a gestión económica y contable que se determinen.</p>	Medium
8	Castilla-Mancha	2000	<p>Art. 54. Colaboración con la iniciativa privada. El Sistema Sanitario de Castilla-La Mancha podrá establecer conciertos o convenios singulares de vinculación para la prestación de servicios sanitarios a través de medios ajenos al mismo, teniendo siempre en cuenta el principio de complementariedad. Esta competencia podrá ser delegada total o parcialmente en el Servicio de Salud de Castilla-La Mancha.</p> <p>Art. 55. Requisitos. Para la celebración de los convenios y conciertos, las entidades e instituciones deberán reunir al menos los siguientes requisitos: Cumplir la normativa sobre apertura y modificación de centros, servicios y establecimientos sanitarios. Haber obtenido el certificado de acreditación del centro o servicio objeto de concertación. Adecuar sus planes contables y presupuestarios al plan general contable y demás normativas que señale la Administración competente. Cumplir la normativa vigente en materia fiscal, laboral y de Seguridad Social. Adecuarse a cuantas disposiciones y ordenanzas afecten a las actividades objeto de concierto. Cumplir los criterios de calidad que el Sistema Sanitario de Castilla-La Mancha establezca.</p>	Medium

9	Castile-Leon	2010	<p>Art. 64. Complementariedad de la iniciativa privada. La iniciativa privada complementará las prestaciones ofrecidas por el Sistema Público de Salud cuando resulte necesario, respetándose, en todo caso, los principios de publicidad, transparencia, objetividad, eficiencia y buena administración. Se ponderarán tanto la calidad del servicio prestado como el ahorro económico en las relaciones con la iniciativa privada.</p> <p>Art. 65. Formas de participación de la iniciativa privada. La participación de las entidades privadas en la realización de las prestaciones del Sistema Público de Salud podrá formalizarse a través de cualquiera de los medios admitidos en derecho, en particular, constitución de personas jurídicas, convenios de colaboración, así como la celebración de conciertos sanitarios en los términos establecidos en el <u>artículo 90 de la Ley General de Sanidad</u>.</p>	Low
10	Catalonia	1990	<p>art. 4 naturaleza del sistema de salud. La contratación del Servicio Catalán de la Salud debe ajustarse a las previsiones de la legislación sobre contratos de las Administraciones Públicas. Sin embargo, los contratos de gestión de servicios sanitarios y sociosanitarios en régimen de concierto se rigen por sus normas específicas.</p> <p>art. 7. funciones del sistema de salud. el Servicio Catalán de la Salud podrá: Establecer acuerdos, convenios, conciertos o fórmulas de gestión integrada o compartida con entidades públicas o privadas.</p>	Low
		2009	<p>Art. 57. Colaboración con la Administración sanitaria. Las administraciones públicas, en el marco de sus competencias, así como las instituciones y entidades privadas y los particulares, tienen el deber de colaborar con las autoridades sanitarias y sus agentes si es preciso para la efectividad de las medidas adoptadas.</p>	Low

11	Extrema dura	2001	<p>Art. 74. Modalidades de colaboración. 1. La colaboración con el servicio extremeño de salud se instrumentará a través de conciertos para la prestación de servicios sanitarios.</p> <p>2. Los conciertos para la prestación de servicios sanitarios son los suscritos entre la Administración Sanitaria y las entidades públicas y privadas titulares de centros, servicios y establecimientos sanitarios. Se registrarán por lo dispuesto en la presente Ley, por la <u>Ley General de Sanidad</u> y supletoriamente por lo establecido en la normativa vigente sobre contratación administrativa.</p> <p>Art. 76. Requisitos y contenido de los conciertos. Para la celebración de conciertos con el servicio extremeño de salud, las entidades e instituciones deberán reunir, necesariamente, los siguientes requisitos: Haber obtenido la acreditación del centro o servicio objeto de concertación. Adecuar sus contabilidades a las normas específicas vigentes en cada momento. Cumplir la normativa vigente en materia fiscal, laboral y de Seguridad Social. Adecuarse a cuantas disposiciones y ordenanzas afecten a las actividades objeto de concierto.</p>	Medium
12	Galicia	2008	<p>Art. 74. El contrato de servicios sanitarios. Los servicios y actividades sanitarias o asistenciales que el Sistema Público de Salud de Galicia contrate con el sector privado de asistencia sanitaria habrán de ajustarse a los mismos parámetros, estándares, derechos o criterios de actuación exigibles para los del propio Sistema Público de Salud de Galicia.</p> <p>Art. 91. Garantía de los derechos en el sector sanitario privado.</p> <p>1. Los centros y establecimientos sanitarios privados, para poder prestar servicios sanitarios a sus usuarios y usuarias, deberán cumplir todas las exigencias normativas en materia de protección de salud que sean de aplicación.</p> <p>2. Respetando el peculiar régimen económico de cada centro sanitario, los derechos contemplados en los <u>artículos 5, 6, 7, 8, 9 y 10 de la presente Ley</u> serán garantizados por los centros y establecimientos sanitarios privados. Igualmente cumplirán con aquellos otros derechos recogidos en la normativa vigente y cuyo alcance incluya a los centros y establecimientos sanitarios privados.</p> <p>3. Para la actividad que presten en régimen de concierto con el Sistema Público de Salud de Galicia, se estará a lo dispuesto en los <u>artículos 12, 13 y 74.6 de la presente Ley</u>.</p>	Medium
13	Madrid	2001	<p>Art. 25. Vertebración de las organizaciones sanitarias privadas. La administración sanitaria velará por que las organizaciones sanitarias privadas se vertebren en el Sistema Sanitario de la Comunidad de Madrid por medio de las siguientes actuaciones: Armonización de los sistemas de información. Colaboración con las actividades de salud pública. Colaboración con las iniciativas de calidad total. Colaboración con los programas de formación e investigación.</p>	Low

14	Murcia	1994	<p>Art. 6. Competencias de la Consejería de Sanidad y Asuntos Sociales. La evaluación y el control de los convenios con entidades y centros concertados.</p> <p>Art. 15. Consejo de Dirección. funciones: Aquellas funciones que en materia de ordenación, planificación, programación y evaluación sanitarias y de salud pública, y de establecimiento y actualización de acuerdos, convenios y conciertos para la prestación de servicios le sean delegadas por los órganos competentes de la Consejería de Sanidad y Asuntos Sociales.</p>	Low
15	Naverre	1990	<p>Art. 77. La integración de los centros y servicios asistenciales privados en la red asistencial de utilización pública se llevará a cabo mediante concierto singular con cada entidad o institución.</p> <p>Art. 78. Para la celebración de conciertos con el Servicio Navarro de Salud, las entidades e instituciones deberán reunir necesariamente los siguientes requisitos: Haber obtenido el certificado de acreditación del centro o servicio objeto de concertación. Cumplir la normativa vigente en materia económico-contable, fiscal, laboral y de Seguridad Social que le sea de aplicación. Adecuarse a cuantas disposiciones y ordenanzas afecten a las actividades objeto de concierto.</p>	Medium
16	Rioja	2002	<p>Art. 96. Efectos de los convenios y conciertos. La suscripción de convenios y conciertos conlleva: El desarrollo de todas las funciones propias de los centros sanitarios de acuerdo con lo que reglamentariamente se establezca. La satisfacción de las necesidades de información sanitaria y estadística que reglamentariamente se determinen, así como el sometimiento a las inspecciones y controles que procedan para verificar los aspectos de carácter sanitario asistencial, estructurales y económicos que se establezcan en los convenios o conciertos. El cumplimiento de la normativa de homologación y acreditación referente a las actividades sanitarias motivo del concierto, incluyendo aquellas referidas a gestión económica y contable que se determine.</p>	Medium

17	Valencia	2003	<p>Art. 46. Régimen jurídico y de contratación. La contratación se regirá por la normativa general reguladora de las administraciones públicas. Aquellos contratos cuya cuantía exceda de seis millones de euros (6.000.000 de euros) precisarán, para su celebración, de la autorización del Consejero de Sanidad. Reglamentariamente se podrá modificar la cuantía fijada anteriormente, pudiendo establecer cuantías inferiores en función del tipo de contrato.</p> <p>Art. 47. Relaciones jurídicas con instituciones privadas para la provisión de servicios sanitarios. Las relaciones entre la Agencia Valenciana de Salud y cualquier entidad privada para la provisión de servicios sanitarios se ajustarán a lo dispuesto en la presente Ley y en la normativa general básica de aplicación. Los conciertos, convenios o acuerdos sanitarios podrán celebrarse tras tener en cuenta la óptima utilización de los recursos públicos y sin contradecir los objetivos sanitarios, sociales y económicos de los planes de salud. Los conciertos, convenios o acuerdos de provisión de servicios sanitarios estarán obligados a contemplar: El respeto a la igualdad de los derechos de los usuarios afectados por los conciertos. Los servicios, recursos, prestaciones y el volumen de actividad objeto de cobertura. Los requisitos y las condiciones mínimas, básicas y comunes aplicables a los conciertos. Los requisitos de calidad que deben cumplir los servicios sanitarios. Los requisitos y procedimientos de control y auditoría. Las condiciones económicas se establecerán basándose en módulos de costes efectivos, previamente establecidos y revisables por la administración. Los niveles de responsabilidad que adquieren las partes en cuanto a las revisiones, adaptaciones y demás incidencias que se puedan suscitar en la aplicación del convenio, concierto o acuerdo. La coordinación y cooperación con todos los centros sanitarios en la red y con los distintos niveles.</p>	Low
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Source: Own elaboration

Table 2. Binding character. Informative/justifying dimension.

		Year of regulation	Requirement that the state-assisted centers and services to inform/justify how they spend health budgets.	Level of formalization
1	Andalucía	1998	Está obligado, pero no regula el contenido de los contratos.	Medium

2	Aragon	2002	No regulado.	Low
3	Asturias	1992	<p>Art. 31. Conciertos. Requisitos y contenido. Los conciertos deberán recoger necesariamente los siguientes aspectos: Los servicios, recursos y prestaciones objeto del concierto, señalándose los objetivos cuantificados que se pretenden alcanzar. La duración, causas de finalización y sistema de renovación del concierto. La periodicidad del abono de las aportaciones económicas.</p> <p>El régimen de acceso de los usuarios con derecho a la asistencia sanitaria pública, quedando asegurada la asistencia en condiciones de gratuidad. El régimen de inspección de los Centros y servicios objeto de concierto, quedando obligados la Entidad, Centro y servicios concertados a los controles a inspecciones periódicas y esporádicas que convengan para verificar el cumplimiento de las normas de carácter sanitario, administrativo, económico-contable y de estructura, que sean de aplicación. El sistema de evaluación técnica y administrativa. Los plazos de presentación de una Memoria anual de actividades y de una Memoria justificativa de la ejecución del presupuesto por el Centro o servicio concertado y de la adecuación de los costes de los servicios prestados. Las formalidades a adoptar por las partes suscribientes del concierto antes de su denuncia o rescisión. La previsión del coste de los servicios a concertar, realizados en colaboración con el Servicio de Salud del Principado de Asturias.</p>	High
4	Balearic I.	2003	<p>Art. 84. Requisitos y contenido de los conciertos. Los conciertos deberán tener el contenido mínimo siguiente: La descripción de los servicios, de los recursos y de las prestaciones que se concertan y de los objetivos a conseguir. El régimen de acceso de los usuarios con cobertura pública que será gratuito. El coste de los servicios a concertar y la forma de pago. La duración del concierto y las causas de renovación o extinción de éste. El procedimiento de evaluación de los centros concertados.</p> <p>El régimen de inspección de los centros y servicios concertados. Las consecuencias del incumplimiento.</p>	Medium

5	Basque Country	1997	<p>Art. 19. El contrato-programa. El contrato-programa tendrá la naturaleza jurídica de un convenio de carácter especial, suscrito por el representante legal de la organización de provisión de servicios sanitarios correspondiente, en el que se concretarán, en relación con la actividad y financiación con cargo a los créditos presupuestarios públicos, los siguientes extremos mínimos:</p> <p>Estimación del volumen global de actividad y previsión de las contingencias sanitarias objeto de cobertura. Determinación cuantificable y periódica de los requisitos de calidad que deberán cumplir los servicios sanitarios. Estimación finalista sobre cobertura económica de la actividad consignada con cargo a los créditos presupuestarios, periodicidad de los pagos y documentación justificativa para la realización de los mismos. Requisitos y procedimiento de control y auditoría sanitaria.</p> <p>Los niveles de responsabilidad que adquieren las partes en cuanto a las revisiones, adaptaciones y demás incidencias que se susciten en la aplicación del convenio.</p>	Low
6	Canary I.	1994	Los contenidos no están regulados.	Low
7	Cantabria	2002	<p>Art. 89. Contenido de los conciertos u otras fórmulas de colaboración. Los conciertos u otras fórmulas de colaboración con entidades privadas recogerán necesariamente los siguientes aspectos: Los servicios, recursos y prestaciones, señalándose los objetivos cuantificados que se pretenden alcanzar en lo relativo al volumen y calidad de las prestaciones y los límites del gasto. La duración, causas de extinción y sistema de renovación y revisión. La periodicidad del abono de las aportaciones económicas. El régimen de acceso de los usuarios con derecho a la asistencia sanitaria pública a los servicios y prestaciones. El régimen de inspección de los centros y servicios, quedando asegurada la sujeción de la entidad, centros y servicios a los controles e inspecciones que convengan para verificar el cumplimiento de las normas de carácter sanitario, administrativo, económico-contable y de estructura, que sean de aplicación.</p>	Medium

8	Castile-Mancha	2000	Art. 56. Contenido. Los conciertos y convenios deberán recoger necesariamente los siguientes aspectos: Los servicios, recursos y prestaciones objeto del concierto, además de señalar los objetivos cuantificados que se pretenden alcanzar. Su duración, causas de finalización, sistema de renovación y revisión. La periodicidad de abono de las aportaciones económicas. El régimen de acceso de las personas con derecho a la asistencia sanitaria pública a los servicios y prestaciones, y asegurará que la asistencia sanitaria prestada lo sea en régimen de gratuidad. El régimen de inspección de los centros y servicios objeto del concierto, que quedarán sujetos a los controles e inspecciones periódicas y esporádicas que convengan para verificar el cumplimiento de las normas de carácter sanitario, administrativo, económico, contable y de estructura que sean de aplicación. El sistema de evaluación técnica y administrativa. Los plazos de presentación de la memoria anual de actividades y de una memoria justificativa de los gastos con el detalle requerido. Las formalidades a adoptar por las partes suscriptoras del concierto antes de la denuncia o rescisión. El precio de los servicios a concertar.	High
9	Castile-Leon	2010	No regulado	Low
10	Catalonia	2009	No regulado	Low
11	Extramadura	2001	Art. 76. Requisitos y contenido de los conciertos. Los conciertos deberán recoger, necesariamente, los siguientes aspectos: Los servicios, recursos y prestaciones objeto del concierto, señalándose los objetivos cuantificados que se pretenden alcanzar. El coste de los servicios a concertar, realizados en colaboración con el Servicio Extremeño de Salud. La duración, causas de finalización y sistema de renovación del concierto. La forma de pago de las aportaciones económicas. El régimen de acceso de los usuarios con derecho a la asistencia sanitaria pública, quedando asegurada la asistencia en condiciones de gratuidad. El régimen de inspección de los centros y servicios objeto de concierto, quedando obligados la entidad, centro y servicios objeto de concierto, a los controles y a las inspecciones periódicas y esporádicas necesarias para verificar el cumplimiento de las normas de carácter sanitario, administrativo, económico-contable y de estructura, que sean de aplicación. El sistema de evaluación técnica y administrativa. Los plazos de presentación de una Memoria anual de actividades. Las formalidades a adoptar por las partes suscribientes del concierto antes de su denuncia o rescisión.	High
12	Galicia	2008	Está obligado, pero no regula el contenido de los contratos. ver Art. 74.	Medium
13	Madrid	2001	No regulado	Low

14	Murcia	1994	No regulado	Low
15	Naverre	1990	<p>Art. 78. Los conciertos deberán recoger necesariamente los siguientes aspectos: Los servicios, recursos y prestaciones objeto del concierto, señalándose los objetivos cuantificados que se pretenden alcanzar. La duración, causas de finalización y sistema de renovación del concierto. La periodicidad del abono de las aportaciones económicas. El régimen de acceso de los ciudadanos con derecho a la asistencia sanitaria pública a los servicios y prestaciones, quedando asegurado que la asistencia sanitaria prestada lo es sin cargo económico alguno para el asistido. El régimen de inspección de los centros y servicios objeto de concierto para verificar el cumplimiento de las normas de carácter sanitario, administrativo, económico-contable y de estructura, que sean de aplicación. El sistema de evaluación técnica y administrativa. Los plazos de presentación de una memoria anual de actividades y de una memoria justificativa de la ejecución del presupuesto por el centro o servicio concertado y de la adecuación de los costos de los servicios prestados. Las formalidades a adoptar por las partes suscribientes del concierto antes de su denuncia o rescisión. La previsión del coste real de los servicios a concertar realizada por el Servicio Navarro de Salud en colaboración con la entidad o institución concertada. En el cálculo del coste real se utilizarán los índices que se determinen reglamentariamente. Naturaleza jurídica del concierto y jurisdicción a la que quedan sometidas las partes.</p>	High
16	La Rioja	2002	<p>Art. 98. Contenido de los Conciertos. Los conciertos recogerán necesariamente los siguientes aspectos: Los servicios, recursos y prestaciones objeto del concierto, señalándose los objetivos cuantificados que se pretenden alcanzar en lo relativo al volumen y calidad de las prestaciones y los límites del gasto. La duración, que no podrá ser superior a cuatro años, sin perjuicio de ser prorrogados con los límites establecidos en la normativa vigente sobre contratación y sin que cada prórroga pueda superar los cuatro años, causas de extinción y sistema de renovación y revisión del concierto. La periodicidad del abono de las aportaciones económicas. El régimen de acceso de los usuarios con derecho a la asistencia sanitaria pública a los servicios y prestaciones. El régimen de inspección de los centros y servicios objeto de concierto, quedando asegurada la sujeción de la entidad, centro y servicios concertados a los controles e inspecciones que convengan para verificar el cumplimiento de las normas de carácter sanitario, administrativo, económico-contable y de estructura, que sean de aplicación.</p>	Medium

17	Valencia	2003	Art. 47. Relaciones jurídicas con instituciones privadas. Los conciertos, convenios o acuerdos de provisión de servicios sanitarios estarán obligados a contemplar: El respeto a la igualdad de los derechos de los usuarios afectados por los conciertos. Los servicios, recursos, prestaciones y el volumen de actividad objeto de cobertura. Los requisitos y las condiciones mínimas, básicas y comunes aplicables a los conciertos. Los requisitos de calidad que deben cumplir los servicios sanitarios. Los requisitos y procedimientos de control y auditoría. Las condiciones económicas se establecerán basándose en módulos de costes efectivos, previamente establecidos y revisables por la administración.	Low
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Table 3. Public character. Informative/justifying dimension

		Year of regulation	Is public	Level of formalization
1	Andalusia	2010 hacienda	Art. 104. Remisión de información al Parlamento de Andalucía. La Consejería competente en materia de Hacienda enviará trimestralmente al Parlamento de Andalucía, a efectos de información y estudio por la Comisión de Economía y Hacienda y publicará en el Boletín Oficial de la Junta de Andalucía los siguientes datos: Las operaciones de ejecución del Presupuesto. La situación y movimiento de la Tesorería General, tanto por operaciones presupuestarias como extra-presupuestarias. Los demás que se consideren de interés.	Medium
2	Aragon	2000	Art. 83. 1. El Departamento competente en materia de Hacienda remitirá trimestralmente, y dentro del mes siguiente al vencimiento del trimestre, a las Cortes de Aragón para información y estudio de la Comisión competente en materia de Hacienda y publicará en el Boletín Oficial de Aragón, los siguientes datos: Las operaciones de ejecución del presupuesto y sus modificaciones. El movimiento y situación de Tesorería. Los demás datos que se consignen en la Ley de Presupuestos de la Comunidad Autónoma para cada ejercicio económico y aquellos otros que se consideren de interés. 2. La información a que se refiere el párrafo anterior incluirá también los siguientes puntos: El grado de ejecución de proyectos individuales de inversión financiados por el Fondo de Compensación Interterritorial, o por otros Fondos que financien el desarrollo de la Comunidad. Memoria del control financiero realizado a que se refieren los <u>artículos 16</u> y 69 de esta Ley.	Medium

3	Asturias	1998	Art. 65. Información a la Junta General. 1. Antes de que concluya el segundo período de sesiones y al inicio del primero, el Consejo de Gobierno, a través de la Consejería competente en materia económica y presupuestaria, presentará a la Junta General del Principado el estado de ejecución del presupuesto y sus modificaciones. De igual modo, en el mes de febrero se remitirá el estado de ejecución del presupuesto de gastos del ejercicio anterior desagregado totalmente por fases contables. 2. Por el mismo conducto, se dará trimestralmente traslado a la Junta General de los siguientes datos: Movimiento de tesorería por operaciones presupuestarias y extrapresupuestarias; y situación de tesorería.	Low
4	Balearic I.	2004	Art. 100. Remisión de información al Parlamento. se informa al Parlamento trimestralmente, pero no se hace público.	Low
5	B a s q u e Country	1994	No hay reglamentación	Low
6	Canary I.	2006	Art. 118. Información a remitir al Parlamento. La consejería competente en materia de Hacienda remitirá trimestralmente a la Comisión de Presupuestos y Hacienda del Parlamento de Canarias información sobre ejecución de los presupuestos, de sus modificaciones y operaciones de tesorería y cualquier otra que se considere de interés general. Art. 119. Información a publicar en el Boletín Oficial de Canarias. 1. La Intervención General publicará, en el Boletín Oficial de Canarias la información que se detalla a continuación: a) Con periodicidad trimestral, la relativa a las operaciones de ejecución del Presupuesto de la Administración de la Comunidad Autónoma de Canarias y de sus organismos autónomos y de sus modificaciones, y operaciones de tesorería, y de las demás que se consideren de interés general. b) Anualmente, un resumen de los principales estados y documentos que conformen la Cuenta General. 2. Las entidades que deban aplicar principios contables públicos, así como las restantes que no tengan obligación de publicar sus cuentas en el Registro Mercantil, publicarán anualmente en el Boletín Oficial de Canarias (1) el balance de situación y la cuenta del resultado económico-patrimonial y un resumen de los restantes estados que conforman las cuentas anuales. 3. La Intervención General determinará el contenido mínimo de la información a publicar, así como la conveniencia de publicar dicha información a través de otros medios.	Medium

7	Cantabria	2005	<p>Art. 127. Remisión de información al Parlamento de Cantabria. Sin perjuicio de la facultad del Parlamento de Cantabria de solicitar del Gobierno la información que estime oportuna, la Intervención General de la Administración de la Comunidad Autónoma, con periodicidad trimestral, pondrá a disposición de la Comisión en materia de Economía y Hacienda del Parlamento de Cantabria información sobre la ejecución de los Presupuestos. Asimismo, el Gobierno dará cuenta documentada trimestralmente a la citada Comisión: a) De las provisiones de vacantes de personal. b) De los créditos extraordinarios y suplementarios. c) De las autorizaciones de gastos plurianuales en vigor, con indicación de las cantidades, para cada proyecto y ejercicio presupuestario, así como de la fecha del acuerdo inicial. d) De las operaciones de crédito y del saldo vivo de la deuda. e) De las incidencias relativas a los avales que hubieran sido otorgados por las entidades pertenecientes al sector público autonómico de la Comunidad Autónoma y, en particular, de los avales de los que haya debido responder. Las entidades integrantes del sector público autonómico empresarial remitirán a la Consejería competente</p> <p>Art 128. Publicación de información en el Boletín Oficial de Cantabria. La Intervención General de la Administración de la Comunidad Autónoma publicará, con periodicidad mensual, en el Boletín Oficial de Cantabria información relativa a las operaciones de ejecución del Presupuesto de la Comunidad Autónoma y de sus modificaciones, y operaciones de tesorería, y de las demás que se consideren de interés general. Asimismo, la Intervención General de la Administración de la Comunidad Autónoma publicará anualmente en el Boletín Oficial de Cantabria la Cuenta General de la Comunidad Autónoma. La Intervención General de la Administración de la Comunidad Autónoma podrá publicar la información anterior a través de otros medios que considere convenientes, distintos al Boletín Oficial de Cantabria.</p>	Medium
8	Castile-Mancha	2002	No regulado.	Low

9	Castilla-León	2006	<p>Art. 236. Publicación de información. La Intervención General de la Administración de la Comunidad publicará, con periodicidad mensual, en la página web de la Junta de Castilla y León, un resumen del estado de ejecución de los presupuestos de la Administración General de la Comunidad, de sus organismos autónomos y entes públicos de derecho privado.</p> <p>Art. 235. Remisión de información a las Cortes de Castilla y León. La Consejería de Hacienda remitirá a la Comisión correspondiente de las Cortes de Castilla y León la siguiente información: Mensualmente el estado de ejecución de los presupuestos actualizados de la Administración General de la Comunidad, de sus organismos autónomos y entes públicos de derecho privado, así como el movimiento y situación de la tesorería, todo ello referido al mes anterior.</p>	Medium
10	Catalonia	2002	<p>Art. 79. El consejero o la consejera de Economía y Finanzas remitirá al Parlamento, a título informativo y de estudio para la Comisión de Economía, Finanzas y Presupuesto, y hará publicar en el Diari Oficial de la Generalitat de Catalunya, trimestralmente y dentro del siguiente trimestre, el estado mensual de ejecución del presupuesto de la Generalidad y de sus modificaciones, así como los movimientos y la situación del Tesoro.</p>	Medium
11	Extremadura	2007	<p>Art. 139. Transparencia y control parlamentario. La Consejería competente en materia de Hacienda enviará a la Asamblea de Extremadura a efectos de información, estudio por la Comisión de Hacienda y Presupuesto y publicación en el Diario Oficial de Extremadura, los siguientes datos: Las operaciones de ejecución del Presupuesto. La situación y movimiento de la Tesorería, tanto por operaciones presupuestarias como extrapresupuestarias.</p>	Medium
12	Galicia	1999	<p>Art. 117. Publicidad e información. La Consejería de Economía y Hacienda publicará en el Diario Oficial de Galicia los siguientes datos trimestrales: Del movimiento del tesoro por operaciones presupuestarias y extrapresupuestarias, y de su situación. De las operaciones de ejecución del Presupuesto de la Comunidad Autónoma y de sus modificaciones. De las demás que se consideren de interés. Los organismos autónomos, las entidades públicas y las sociedades mercantiles con participación mayoritaria de la Junta remitirán trimestralmente a la Consejería de Economía y Hacienda un estado de su situación financiera, de acuerdo con la estructura que ésta determine. Trimestralmente, el Consejero de Economía y Hacienda dará cuenta a la Comisión 3ª, de Economía, Hacienda y Presupuestos, del estado de ejecución presupuestaria.</p>	Medium

13	Madrid	1990	Art. 126. Con las cuentas rendidas por los Organismos Autónomos y demás documentos que se deban rendir al Tribunal de Cuentas, la Intervención General elaborará estados anuales agregados que permitan ofrecer una visión general de la gestión realizada en cada ejercicio por el conjunto de aquellos.	Low
14	Murcia	1999	art. 108. La Intervención General de la Comunidad Autónoma da la información al Tribunal de cuentas y a la Asamblea, pero no se establecen los procedimientos. Por ejemplo, no se señala que se publicarán en el Diario Oficial.	Low
15	Naverre	2007	Art. 59. Información a suministrar sobre ejecución presupuestaria. El Departamento de Economía y Hacienda remitirá en el primer mes de cada trimestre natural al Parlamento de Navarra el estado de ejecución de los Presupuestos Generales de Navarra correspondiente al trimestre natural anterior, a excepción de la relativa al cuarto trimestre, que se enviará en los dos primeros meses del año siguiente. Dicha información se remitirá con formato y estructura similar al utilizado para el debate y la aprobación de los Presupuestos. Art. 119. Fines de la contabilidad del sector público foral. La contabilidad del sector público foral debe permitir el cumplimiento de los siguientes fines de gestión, de control y de análisis e información: Mostrar la ejecución de los presupuestos, poniendo de manifiesto los resultados presupuestarios. Poner de manifiesto la composición y situación del patrimonio así como sus variaciones, y determinar los resultados desde el punto de vista económico patrimonial. Suministrar información para la determinación de los costes de los servicios públicos. Proporcionar información para la elaboración de todo tipo de cuentas, estados y documentos que hayan de rendirse o remitirse al Parlamento de Navarra, así como a la Cámara de Comptos y demás órganos de control. Suministrar información para la elaboración de las cuentas económicas de las Administraciones públicas y sociedades no financieras públicas, de acuerdo con el Sistema Europeo de Cuentas Nacionales y Regionales.	Low
16	La Rioja	2001	Sin organo de fiscalización externo. Se presenta ante el Tribunal de Cuentas	Low

17	Valencia	1991	Art. 72. La Consellería de Economía y Hacienda remitirá trimestralmente a la Comisión de Economía, Presupuestos y Hacienda de las Cortes Valencianas, para su información y documentación, el estado de ejecución del presupuesto de la Generalitat Valenciana y de sus modificaciones, así como los movimientos y situación de tesorería, todo ello referido al trimestre anterior. Asimismo, hará público en el Diari Oficial de la Generalitat Valenciana, los resúmenes de los estados mensuales de ejecución presupuestaria y movimiento y situación de tesorería. NOTA: Sólo resúmenes.	Low
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Table 4. Specific character. Evaluative/sanctioning dimension

		Year of regulation	Rules to evaluate /sanction the execution of health budget	Level of formalization
1	Andalucía	2010	<p>Art. 97. Sometimiento al régimen de contabilidad pública.</p> <p>1. La Administración de la Junta de Andalucía, las agencias, las instituciones y las sociedades mercantiles del sector público andaluz quedan sometidas al régimen de contabilidad pública en los términos previstos en esta Ley.</p> <p>2. Los consorcios definidos en el artículo 12.3 de la Ley 9/2007, de 22 de octubre, se encuentran sometidos al régimen de contabilidad pública previsto en la presente Ley en virtud de lo dispuesto en el citado artículo.</p> <p>3. Las fundaciones del sector público andaluz quedan sometidas al régimen de contabilidad pública establecido en la presente Ley, en virtud de lo previsto en el artículo 57.3 de la Ley 10/2005, de 31 de mayo, de Fundaciones de la Comunidad Autónoma de Andalucía.</p> <p>Art. 98. Rendición de cuentas. La sujeción al régimen de contabilidad pública comporta la obligación de rendir cuentas de las respectivas operaciones, al Parlamento de Andalucía, al Tribunal de Cuentas y a la Cámara de Cuentas de Andalucía, por conducto de la Intervención General de la Junta de Andalucía.</p>	Medium
2	Aragon	2000	art. 76. No desarrollado.	Low

3	Asturias	1998	Art. 59. Contabilidad Pública. 1. La Administración del Principado y el sector público autonómico a que se refiere el artículo 4 de la presente Ley, quedan sometidos a la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza, al Tribunal de Cuentas por conducto de la Intervención General del Principado de Asturias. 2. La Administración del Principado, así como sus organismos autónomos, quedan sometidos al régimen de contabilidad pública, de acuerdo con lo previsto en esta Ley y sus disposiciones complementarias. 3. Las entidades públicas a que se refiere el apartado 2 del artículo 4 de la presente Ley formarán y rendirán sus cuentas de acuerdo con los principios y normas de contabilidad recogidos en el <u>Plan General de Contabilidad</u> vigente para la empresa española y disposiciones que lo desarrollen. 4. Las empresas públicas a que se refiere el apartado 4 del artículo 4 de esta Ley formarán y rendirán sus cuentas de acuerdo con los principios y normas de contabilidad recogidos en el <u>Plan General de Contabilidad</u> vigente para la empresa española y disposiciones que lo desarrollen. 5. Los entes públicos a que se refiere el apartado 5 del artículo 4 de la presente Ley formarán y rendirán sus cuentas de acuerdo con lo previsto en su normativa de creación, y en su defecto por los principios y normas de contabilidad recogidos en el Plan General de Contabilidad Pública, salvo que concurran en los mismos las características siguientes, en cuyo caso aplicarán el <u>Plan General de Contabilidad</u> de las empresas: Que su actividad principal consista en la producción de bienes y servicios destinados a la venta en el mercado. Que, al menos, el 50% de sus ingresos proceda de la venta en el mercado de su producción.	Medium
4	Balearic	2005	Art. 88. Sujeción al régimen de contabilidad pública. 1. La Administración de la Comunidad Autónoma, las entidades autónomas y empresas públicas, las fundaciones del sector público autonómico y los <i>consorcios</i> sometidos al ordenamiento autonómico quedan sujetos al régimen de contabilidad pública que esta Ley determina. 2. La sujeción al régimen de contabilidad pública comporta la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza, al Parlamento, a la Sindicatura de Cuentas y al Tribunal de Cuentas.	Medium
5	Basque Country	1994	art 6. No desarrollado.	Low
6	Canary I.	2006	art. 120, art. 121. No desarrollado.	Low

7	Cantabria	2006	Art. 129. Obligación de rendir cuentas. Las entidades integrantes del sector público autonómico rendirán al Tribunal de Cuentas, a través de la Intervención General de la Administración de la Comunidad Autónoma, la información contable regulada. Art. 130. Cuentadantes.	Medium
8	Castile-Mancha	2002	Art. 106. Régimen de contabilidad. La Administración de la Junta de Comunidades de Castilla-La Mancha, sus organismos autónomos, empresas, así como las demás entidades que integren el sector público regional quedan sometidas a la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza, a la Sindicatura de Cuentas por conducto de la Intervención General. Art. 107. Rendición de cuentas.	High
9	Castile-Leon	2006	Art. 11. Rendición de cuentas. Las entidades integrantes del sector público de la Comunidad deben rendir cuentas de sus respectivas operaciones, cualquiera que sea su naturaleza, al Consejo de Cuentas de Castilla y León, en los supuestos previstos en su Ley reguladora, y al Tribunal de Cuentas, por conducto de la Intervención General. Dichas cuentas están sometidas al control de las Cortes de Castilla y León.	Low
10	Catalonia	2002	art. 72. art. 73. No desarrollado.	Low
11	Extremadura	2007	Art. 133. Rendición de cuentas. La sujeción al régimen de la contabilidad pública comporta la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza, a la Asamblea de Extremadura y al Tribunal de Cuentas por conducto de la Intervención General de la Junta de Extremadura. Art. 2. Sector público autonómico.	Medium
12	Galicia	1999	Art. 109. Régimen. La Administración de la Comunidad Autónoma, de sus organismos autónomos y de las sociedades públicas de Galicia queda sometida al régimen de contabilidad pública en los términos previstos en esta Ley. La sujeción al régimen de contabilidad pública comporta la obligación de rendir cuentas de las respectivas operaciones y transacciones económicas, cualquiera que sea su naturaleza, al Tribunal de Cuentas y al Consejo de Cuentas de Galicia.	Medium
13	Madrid	1990	Art. 114. La sujeción al régimen de la contabilidad pública lleva consigo la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza, a la Asamblea de Madrid y al Tribunal de Cuentas, por conducto de la Intervención General.	Low

14	Murcia	1999	Art. 104. Régimen de contabilidad pública y rendición de cuentas. La Administración Pública Regional, sus organismos autónomos y sus empresas públicas están sometidas al régimen de contabilidad pública en los términos previstos en esta Ley. El sometimiento al régimen de contabilidad pública comporta la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza, a la Asamblea Regional y al Tribunal de Cuentas por conducto de la Intervención General de la Comunidad Autónoma.	Low
15	Navarre	2007	Art. 118. Principios generales. El sector público foral, con excepción de los entes y órganos descritos en las letras b y c del artículo 2 de la presente Ley Foral, queda sujeto al régimen de contabilidad. Art. 2. Sector público foral. A los efectos de esta Ley Foral forman parte del sector público foral: La Administración de la Comunidad Foral de Navarra. El Parlamento de Navarra y los órganos de éste dependientes. El Consejo de Navarra y el Consejo Audiovisual de Navarra. Los organismos autónomos adscritos a la Administración de la Comunidad Foral de Navarra. Las entidades públicas empresariales de la Administración de la Comunidad Foral de Navarra. Las fundaciones públicas de la Administración de la Comunidad Foral de Navarra y de sus organismos públicos. A estos efectos, adquirirán dicho carácter, además de las definidas en el artículo 125 de la Ley Foral 15/2004, de 3 de diciembre, de la Administración de la Comunidad Foral de Navarra, aquellas otras que teniendo carácter privado en el momento de su creación, por no concurrir en ellas los requisitos exigidos en el precepto antes citado, sobrevenidamente los reúnan, juntamente con la exigencia de que la representación de la Administración en sus órganos de gobierno sea mayoritaria.	Medium
16	La Rioja	2001	Sin organo de fiscalización externo.	Low
17	Valencia	1991	Art. 66. La sujeción al régimen de contabilidad pública conlleva la obligación de rendir cuentas de las respectivas operaciones, cualquiera que sea su naturaleza a la Sindicatura de Cuentas y al Tribunal de Cuentas a través de la Intervención General.	Low

Source: Own elaboration.

Table 5. Binding character. Evaluative/sanctioning dimension

		Year of regulation	Evaluation of Public Accounts	Level of formalization
1	Andalusia	2010	Art. 105. Contenido de la Cuenta General. Art. 106. Documentación anexa a la Cuenta General.	Medium
2	Aragon	2000	Art. 84.	Low
3	Asturias	1998	Art. 63. La Cuenta General. Art. 64. Liquidación de los presupuestos.	Medium
4	Balearic I.	2005	Art. 92. Cuenta General.	Medium
5	Basque Country	1994	Art. 8. Cuentas anuales y cuentas económicas.	Low
6	Canary I.	2006	Art. 117. Contenido de la Cuenta General de la Comunidad Autónoma.	Low
7	Cantabria	2006	Art 121. Contenido de las cuentas anuales de las entidades que deben aplicar los principios contables públicos. Art 123. Contenido de la Cuenta General de la Comunidad Autónoma. Art. 113. Fines de la contabilidad del sector público autonómico. Suministrar información para la elaboración de las cuentas económicas de las Administraciones Públicas, sociedades no financieras públicas e instituciones financieras públicas, de acuerdo con el sistema europeo de cuentas nacionales y regionales.	High
8	Castile-Mancha	2002	Art. 113. Cuenta General de la Junta de Comunidades de Castilla-La Mancha.	Medium
9	Castilla-Le	2006	Art. 228. Cuenta General de la Comunidad Autónoma.El contenido, la estructura, las normas de elaboración y los criterios de agregación o consolidación de la Cuenta General se determinarán por la Consejería de Hacienda a propuesta de la Intervención General de la Administración de la Comunidad Autónoma. En todo caso, suministrará información sobre: La situación económica, financiera y patrimonial del sector público de la Comunidad. Los resultados económico-patrimoniales del ejercicio. La ejecución y liquidación de los presupuestos y el grado de realización de los objetivos.	Low

10	Catalonia	2002	Art 81.	Low
11	Extremadura	2007	Art 142. Contenido y elaboración de las cuentas del sector público administrativo.	Medium
12	Galicia	1999	Art 119. Formación.	Medium
13	Madrid	1990	Art 124.	Low
14	Murcia	1999	Art 108. La Cuenta General de la Comunidad Autónoma..	Low
15	Naverre	2007	Art 127. Contenido de las Cuentas anuales de la Administración de la Comunidad Foral y sus organismos autónomos. Art. 119. Fines de la contabilidad del sector público foral. La contabilidad del sector público foral debe permitir el cumplimiento de los siguientes fines de gestión, de control y de análisis e información: Suministrar información para la determinación de los costes de los servicios públicos. Suministrar información para la elaboración de las cuentas económicas de las Administraciones públicas y sociedades no financieras públicas, de acuerdo con el Sistema Europeo de Cuentas Nacionales y Regionales.	High
16	La Rioja	2001	Sujeto a la normativa del Tribunal de Cuentas	Low
17	Valencia	1991	Art 74. La Cuenta de la Administración de la Generalitat Valenciana.	Low

Source: Own elaboration

Table 6. Public character. Evaluative/sanctioning dimension

		Year of regulation	Is public	Level of formalization
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1	Andalucía	1988	<p>Art. 12. El resultado de la actividad fiscalizadora de la Cámara de Cuentas se expondrá por medio de informes anuales o especiales que serán elevados al Parlamento de Andalucía, remitidos al Tribunal de Cuentas y publicados en el Boletín Oficial de la Junta de Andalucía.</p> <p>Art. 14. En dichos informes se hará constar: La observancia de la legalidad reguladora de la actividad económico-financiera del sector público y de los principios contables aplicables. El grado de cumplimiento de los objetivos previstos y si la gestión económico-financiera se ha ajustado a los principios de economía y eficacia. La existencia, en su caso, de infracciones, abusos o prácticas irregulares. Las medidas que, en su caso, se proponen para la mejora de la gestión económica y financiera de las entidades fiscalizadas.</p> <p>Art. 15. El informe anual que la Cámara de Cuentas debe remitir al Parlamento de Andalucía, en el plazo que se indica en el artículo 11, contendrá, además del análisis de la cuenta general de la Junta de Andalucía, el análisis de la gestión económico-financiera de cuantas entidades, organismos u órganos sin personalidad jurídica hayan sido controlados en el ejercicio a que se refiera, así como de las medidas que, en su caso, hubiesen adoptado los órganos competentes.</p>	Medium
2	Aragón	2009	<p>art 14. Memoria anual. El resultado de las actuaciones de la Cámara de Cuentas se recogerá en una Memoria anual que el Consejo deberá remitir a las Cortes de Aragón durante el primer trimestre del año, para su tramitación conforme a lo dispuesto por el Reglamento de las Cortes de Aragón. La Memoria anual y las resoluciones que sobre la misma adopten las Cortes de Aragón se publicarán en el Boletín Oficial de Aragón y en el Boletín Oficial de las Cortes de Aragón.</p> <p>art 12. Contenido de los informes. En dichos informes se hará constar: La observancia de la legalidad reguladora de la actividad económico-financiera del sector público y de los principios contables aplicables. El grado de cumplimiento de los objetivos previstos y si la gestión, tanto económico-financiera como operativa, se ha ajustado a los criterios de eficacia, eficiencia y economía. La existencia, en su caso, de infracciones, abusos o prácticas irregulares. Las medidas que, en su caso, se proponen para la mejora de la gestión económico-financiera y operativa de las entidades fiscalizadas. Las alegaciones y manifestaciones que, en su caso, hayan formulado las entidades fiscalizadas y no aceptadas por la Cámara de Cuentas.</p> <p>art. 13. Informes definitivos. El resultado de cada actuación fiscalizadora de la Cámara de Cuentas se expondrá por medio de un informe, que será elevado a las Cortes de Aragón, remitido al Tribunal de Cuentas del Estado y publicado en el Boletín Oficial de las Cortes de Aragón.</p>	Medium

3	Asturias	2003	<p>art. 17 Dentro de los tres meses siguientes a la terminación de cada ejercicio económico, la Sindicatura de Cuentas elaborará una Memoria anual descriptiva del conjunto de su actividad durante el año precedente, que vendrá complementada con un análisis global de las conclusiones derivadas de la acción fiscalizadora, así como de la propuesta de las medidas que considere apropiadas para la mejora de la gestión económico-financiera del sector público autonómico.</p> <p>En la Memoria anual de la Sindicatura de Cuentas se integrarán los informes de fiscalización aprobados durante el período al que se refiere, así como las alegaciones formuladas por los sujetos fiscalizados y el análisis de la Cuenta General del Principado. La Memoria, así como, de haberlas, las resoluciones a que dé lugar, serán publicadas en el Boletín Oficial del Principado de Asturias dentro de los quince días siguientes al último trámite parlamentario.</p>	Medium
4	Balearic I.	2004	<p>art. 12. Informes o memorias de fiscalización. 1. Los resultados de las actuaciones fiscalizadoras se expondrán por medio de informes o memorias, cuyo contenido debe hacer referencia, principalmente, a: La observancia del ordenamiento jurídico y de los principios contables aplicables, así como el sometimiento de la gestión económico-financiera a los principios de eficacia, eficiencia y economía. La racionalidad del gasto, el grado de ejecución de los presupuestos y el cumplimiento de los objetivos propuestos en los diferentes programas presupuestarios. El resultado de la fiscalización de los contratos, la situación y las variaciones del patrimonio, la aplicación de las subvenciones, los créditos, las ayudas o los avales, indicando, en su caso, las incidencias o desviaciones observadas respecto de los motivos que justificaron su concesión, y sus causas. La existencia, en su caso, de infracciones, abusos o prácticas irregulares, que deban ser corregidos o sancionados. Las medidas que, en su caso, se propongan para la mejora de la gestión económica y financiera de las entidades del sector público de las Illes Balears. 3. Dichos informes o memorias se remitirán al Parlamento, al sujeto fiscalizado y al Tribunal de Cuentas. Asimismo, la Sindicatura de Cuentas procederá a su publicación en el Butlletí Oficial de les Illes Balears después del último trámite del Parlamento.</p> <p>art. 13. Memoria anual.</p>	Medium

5	Basque Country		art. 13 Informes. Con anterioridad a la elaboración de los informes, el Tribunal Vasco de Cuentas Públicas dará cuenta de los resultados de la fiscalización efectuada a las personas o entes fiscalizados a fin de que aleguen o aporten los documentos o justificaciones que estimen oportuno en la forma y plazos que al efecto se establezcan. Los informes con la oportuna propuesta serán remitidos al Parlamento Vasco así como a las Juntas Generales en lo que afecte a sus correspondientes Territorios Históricos y a las Corporaciones Municipales en su caso, dando traslado de los mismos al Gobierno y a la respectiva Diputación Foral. Al objeto de dar cuenta del resultado de su labor, las conclusiones de los informes serán publicadas en el plazo de dos meses en los boletines oficiales correspondientes. Como resultado de su función fiscalizadora el Tribunal de Cuentas Públicas elaborará un informe anual sobre las cuentas de todas las operaciones del Sector Público Vasco, así como un resumen de todas las actividades desarrolladas durante el ejercicio por el propio Tribunal Vasco de Cuentas Públicas. En el citado informe anual se harán constar las medidas que se proponen para la mejora de la gestión económico-financiera del Sector Público Vasco. Asimismo, al informe anual relativo a la función fiscalizadora se unirá un informe sobre las actuaciones jurisdiccionales llevadas a cabo por el Tribunal Vasco de Cuentas Públicas en el ejercicio correspondiente.	Medium
6	Canary I.	1989	art. 19 Los informes serán elevados al Parlamento de Canarias, remitidos al Tribunal de Cuentas y publicados en el Boletín Oficial de Canarias art. 20. La Audiencia de Cuentas elevará anualmente al Parlamento de Canarias una memoria de sus actuaciones. Dicha memoria, que se presentará dentro de los tres meses siguientes a la terminación de cada ejercicio, incluirá la liquidación del presupuesto del órgano fiscalizador.	Medium
7	Cantabria	2005	Sin Consejo/Sindicaturas propio	Low
8	Castile-La Mancha	2007	Art. 20.- El resultado de cada actuación fiscalizadora de la Sindicatura de Cuentas se expondrá por medio de un informe que, junto con las manifestaciones y alegaciones a que se refiere el artículo precedente, será elevado a las Cortes de Castilla-La Mancha, remitido al Tribunal de Cuentas y publicado en el Diario Oficial de Castilla-La Mancha.	Medium
9	Castile-Leon	2002	art. 14 Informes de fiscalización. Los informes de fiscalización se harán públicos a través de la sede electrónica del Consejo de Cuentas de Castilla y León y las resoluciones que adopten las Cortes de Castilla y León sobre dichos informes se publicarán en el "Boletín Oficial de Castilla y León".	Medium

10	Catalonia	2010	art. 44 Publicidad de los informes. 1. El informe sobre la Cuenta general de la Generalidad, junto con las alegaciones que se lleven a cabo, deben remitirse al Parlamento y al titular o la titular del departamento competente en materia de finanzas. Posteriormente, deben publicarse íntegramente en el Butlletí Oficial del Parlament de Catalunya. 2. El informe anual de fiscalización de la Cuenta general de las corporaciones locales debe remitirse al Parlamento para su conocimiento. Solo las conclusiones de este informe deben publicarse en el Butlletí Oficial del Parlament de Catalunya. 3. Los informes de fiscalización de los entes del sector público de Cataluña deben remitirse al Parlamento, a los miembros u órganos competentes en la gestión y dirección del ente fiscalizado y al departamento de la Generalidad competente en materia de finanzas. En el caso de las fundaciones del sector público de la Administración de la Generalidad o de la Administración local de Cataluña, los informes también deben remitirse al departamento de la Generalidad que tiene adscritas las funciones de protectorado. 4. Lo establecido por el apartado 3 se aplica también a los informes puntuales y a cualquier otro informe. 5. Sin perjuicio de lo establecido por los apartados del presente artículo, la Sindicatura de Cuentas puede hacer publicidad de los distintos informes por el medio que considere adecuado, después de que el Parlamento los ha admitido a trámite. En cualquier caso, los informes deben hacerse públicos en la sede electrónica de la Sindicatura.	Medium
11	Extremadura	2007	Sólo se remite al Tribunal de cuentas. art. 143, art. 139.	Low

12	Galicia	1985	<p>art. 19. Documentación de las actuaciones. 1. El resultado de la fiscalización se hará constar por medio de mociones o notas dirigidas a la autoridad, organismo o entidad a las que afecten y de memorias ordinarias o extraordinarias, que se elevarán al Parlamento de Galicia, con remisión de copias a la Xunta de Galicia y a las indicadas autoridades, organismos y entidades afectadas, y se publicarán en el Diario Oficial de Galicia. 2. El Consejo de Cuentas hará constar cuantas infracciones, abusos o practicas irregulares haya observado, con indicación de la responsabilidad en que, a su juicio, se haya incurrido y de las medidas para exigirla. 3. El Consejo de Cuentas podrá emitir en cualquier momento, a petición del Parlamento o por iniciativa propia, informes o memorias relativas a las funciones señaladas en esta Ley.</p> <p>Art. 20. Memoria anual. El Consejo de Cuentas de Galicia deberá elaborar y elevar al Parlamento una memoria de sus actividades, que comprenderá el análisis de la cuenta general de la Comunidad Autónoma y de las demás del sector público de Galicia. Se extenderá, además, a la fiscalización de la gestión económica de la comunidad y del sector público gallego, y comprenderá, entre otros, los siguientes extremos:</p>	Medium
13	Madrid	1999	<p>art. 8 La Memoria Anual y los informes previstos en el apartado anterior se publicarán en el Boletín Oficial de la Comunidad de Madrid, y se tramitarán por la Asamblea de conformidad con lo previsto en el Reglamento de la misma. Asimismo, se publicarán en el Boletín Oficial de la Comunidad de Madrid las Resoluciones que sobre dicha Memoria e informes adopte la Asamblea.</p>	Medium
14	Murcia	1999	<p>art. 108. La Cuenta General de la Comunidad Autónoma. Las cuentas y la documentación que deban rendirse a la Asamblea Regional y al Tribunal de Cuentas se formarán y cerrarán anualmente. La Cuenta General de la Comunidad Autónoma de cada año se formará antes del día 30 de mayo del año siguiente al que se refiera, y se remitirá al Tribunal de Cuentas dentro de los dos meses siguientes a su conclusión.</p>	Low

15	Naverre		art. 9. La Cámara de Comptos formalizará sus actuaciones en informes y Memorias que se publicarán en el Boletín Oficial del Parlamento, en el plazo de dos meses, con el objeto de dar cuenta del resultado de su estudio sobre: El desarrollo y ejecución de los presupuestos. El reflejo de la situación patrimonial según los principios contables generalmente aceptados. La actividad económica financiera del sector público de la Comunidad Foral, atendiendo a la legalidad y racionalidad del gasto público, siguiendo, entre otros, criterios de eficacia y economía. El control de la legalidad tendrá por objeto analizar la adecuación de la actividad financiera de los entes controlados al ordenamiento jurídico vigente. El control de eficacia tendrá como finalidad determinar el grado en que se hayan conseguido los objetivos previstos, analizando las posibles desviaciones que se hayan podido producir y las causas que las originen. El control de la economía o eficiencia tendrá por objeto analizar la forma en que se han alcanzado los objetivos previstos atendiendo al menor coste en la realización del gasto.	Medium
16	La Rioja	2001	Sin organo de fiscalización externo. Se presenta ante el Tribunal de Cuentas	Low
17	Valencia	1985	art. 62. El examen y comprobación de las Cuentas Generales de la Generalitat Valenciana, así como la emisión y envite a las Cortes Valencianas del informe correspondiente, habrá de realizarse antes del 31 de octubre del mismo año en que se presenten, a fin de que, por las mismas, se preste su aprobación o se pongan los reparos oportunos. El informe, con los votos particulares, en su caso, será publicado en el Boletín Oficial de las Cortes Valencianas y las conclusiones que adopten las Cortes Valencianas se publicarán en el Diari Oficial de la Generalitat Valenciana.	Medium

Table 7. Autonomous character. Evaluative/sanctioning dimension

	Year of regulation	Autonomy Court of Auditors	Level of formalization
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1	Andalusia	1988	<p>Cámara de Cuentas de Andalusia. Art. 1. Por la presente Ley se crea la Cámara de Cuentas de Andalucía, órgano técnico dependiente del Parlamento de Andalucía, al que, sin perjuicio de las competencias que la <u>Constitución</u> atribuye al Tribunal de Cuentas, corresponde la fiscalización externa de la gestión económica, financiera y contable de los fondos públicos de la Comunidad Autónoma de Andalucía.</p> <p>Art. 24. Los Consejeros, en número de 7, serán designados por el Parlamento de Andalucía mediante votación y por mayoría de tres quintas partes de sus miembros, por un período de 6 años, renovándose cada 3 por tres y cuatro séptimas partes sucesivamente.</p> <p>Todos los grupos parlamentarios del Parlamento de Andalucía, con excepción del Grupo Mixto, tienen derecho, como mínimo, a que uno de los miembros elegidos proceda de su propuesta. En caso de que ello no fuera posible con arreglo a criterios de proporcionalidad pura, cederá un puesto la propuesta que, teniendo ya asegurada la elección de un Consejero, haya obtenido el resto menor en la aplicación de los citados criterios. La persona titular de la Presidencia será nombrada por el Presidente de la Junta de Andalucía, a propuesta del Pleno de la Cámara de Cuentas. Su mandato será de tres años y podrá ser reelegida.</p>	Medium
2	Aragon	2000	<p>Cámara de Cuentas de Aragon. Art. 1.—Naturaleza. La Cámara de Cuentas de Aragón es el órgano al que corresponde la fiscalización externa de la gestión económico-financiera, contable y operativa del sector público de Aragón. La Cámara de Cuentas dependerá directamente de las Cortes de Aragón y ejercerá sus funciones por delegación de éstas.</p> <p>Art. 15. Miembros. La Cámara de Cuentas la componen tres miembros, de los cuales uno será el Presidente.</p> <p>Art. 16. Elección, nombramiento y duración del mandato. Los miembros de la Cámara de Cuentas serán nombrados por el Presidente de las Cortes de Aragón, entre los candidatos propuestos por los Grupos Parlamentarios, de acuerdo con lo previsto en el Reglamento de las Cortes. La Mesa de las Cortes elevará la propuesta al Pleno para su elección por mayoría de tres quintos. Su nombramiento será publicado en el Boletín Oficial de Aragón. El mandato de los miembros de la Cámara de Cuentas tendrá una duración de seis años, pudiendo ser reelegidos. El Presidente de la Cámara de Cuentas será elegido entre sus miembros, a propuesta de éstos, y nombrado por el Presidente de las Cortes de Aragón por un periodo de seis años, pudiendo ser reelegido. Su nombramiento se publicará en el Boletín Oficial de Aragón.</p>	High

3	Asturias	1998	<p>Sindicatura de Cuentas del Principado de Asturias</p> <p>Art. 23. Elección de los Síndicos. Los Síndicos serán tres, elegidos por la Junta General del Principado de Asturias, por mayoría de tres quintos. La elección de los Síndicos será proclamada por la Presidencia de la Junta General y de inmediato comunicada al Presidente del Principado de Asturias para su nombramiento por Decreto del Presidente, que se publicará en el Boletín Oficial del Principado de Asturias.</p> <p>Art. 1. Naturaleza. La Sindicatura de Cuentas depende directamente de la Junta General del Principado de Asturias, y ejerce sus funciones por delegación de ella en el examen y comprobación de la Cuenta General del Principado. En el desempeño de sus cometidos, la Sindicatura de Cuentas actuará con pleno sometimiento al ordenamiento jurídico y gozará de total independencia funcional para el cumplimiento de sus fines.</p> <p>Art. 30. Elección y mandato del Síndico Mayor. El Síndico Mayor será elegido por la Junta General del Principado de Asturias, por mayoría de tres quintos, acto seguido de la elección de los Síndicos y de entre ellos. De no obtener esta mayoría ninguno de los Síndicos, se repetirá la votación dentro de las cuarenta y ocho horas siguientes.</p>	High
4	Balearic I.	2005	<p>art. 1. Naturaleza de la Sindicatura de Cuentas. La Sindicatura de Cuentas de las Illes Balears es el órgano al que corresponde la fiscalización externa de la actividad económica, financiera y contable del sector público de las Illes Balears, sin perjuicio de las competencias que, en relación con todo el territorio nacional, corresponden al Tribunal de Cuentas. La Sindicatura de Cuentas depende orgánicamente del Parlamento de las Illes Balears, ejerce sus funciones con plena independencia y está sometida únicamente al ordenamiento jurídico.</p> <p>Art. 17. Elección de los síndicos. Los síndicos, en número de tres, serán elegidos por el Parlamento de las Illes Balears mediante votación por mayoría de tres quintos de sus miembros. La duración del mandato será por un período de seis años, pudiendo ser reelegidos.</p> <p>Art. 23. Designación y mandato del síndico mayor. El síndico mayor será nombrado por el presidente de la Comunidad Autónoma, de entre los síndicos elegidos por el Parlamento, y a propuesta del Consejo de la Sindicatura. El período de mandato del síndico mayor será de tres años, pudiendo ser reelegido.</p>	Medium

5	Basque Country	1994	<p>Art. 15. Elección. Los miembros del Tribunal Vasco de Cuentas Públicas serán elegidos por el Pleno del Parlamento Vasco, requiriéndose el voto favorable de la mayoría absoluta de sus componentes. La elección será efectiva desde la fecha en que el electo haya tomado posesión de su cargo una vez publicado el correspondiente nombramiento en el Boletín Oficial del País Vasco.</p> <p>Art. 19. Presidencia. El mandato del Presidente del Tribunal Vasco de Cuentas Públicas se divide en dos períodos: El constituido por los tres primeros años a partir de la renovación total de los miembros del Tribunal. En este período ostentará el cargo de Presidente del Tribunal Vasco de Cuentas Públicas el miembro de éste que sea nombrado por el Lehendakari, a propuesta del Pleno de dicho Tribunal, mediante acuerdo adoptado con el voto favorable de la mayoría absoluta de componentes de éste; en el supuesto de que quedare vacante la Presidencia durante dicho período, y por lo que reste del mismo, será sustituido por el Vicepresidente del Tribunal. El constituido por los tres años siguientes.</p>	Medium
6	Canary I.	2006	<p>Art. 1. Por la presente Ley se crea la Audiencia de Cuentas de Canarias, órgano al que corresponde la fiscalización externa de la gestión económica, financiera y contable del sector público de la comunidad autónoma de Canarias, sin perjuicio de las competencias que corresponden al Tribunal de Cuentas de acuerdo con la Constitución. La Audiencia de Cuentas depende directamente del Parlamento de Canarias y ejerce sus funciones con autonomía.</p> <p>Art. 21. La Audiencia de Cuentas está integrada por cinco auditores elegidos por el Parlamento de Canarias por mayoría de tres quintos de sus miembros.</p> <p>Art. 26. El Presidente de la Audiencia de Cuentas será elegido entre sus miembros, por mayoría absoluta, en votación secreta que efectuarán los auditores, proponiéndose su nombramiento al Presidente de la Comunidad Autónoma de Canarias. Su mandato será de tres años, pudiendo ser reelegido.</p>	High
7	Cantabria	2006	No tiene	Low

8	Castile-Mancha	2002	<p>art. 1 La Sindicatura de Cuentas de Castilla-La Mancha es el órgano técnico dependiente de las Cortes de Castilla-La Mancha, al que corresponde la fiscalización externa de la gestión económico-financiera y contable del sector público de la Comunidad Autónoma de Castilla-La Mancha, sin perjuicio de las competencias atribuidas al Tribunal de Cuentas.</p> <p>art 3. Al frente de la Sindicatura de Cuentas de Castilla-La Mancha estará el Síndico de Cuentas, que será elegido por el Pleno de las Cortes de Castilla-La Mancha por un periodo de seis años, pudiendo ser reelegido por períodos iguales. Será elegido por las Cortes Regionales por tres quintas partes de sus miembros en primera votación. En segunda votación se elegirá por mayoría absoluta.</p> <p>art. 5. Los Auditores, en número no superior a 4, serán nombrados por el Síndico mediante el sistema de libre designación entre funcionarios que, al menos durante 5 años, hayan desempeñado funciones en la Administración del Estado, Comunidades Autónomas, Corporaciones Locales, Organismos Autónomos, Sociedades Estatales, Autónomas o Locales, en las áreas de Intervención Pública, Administración o Economía. Los Auditores, mientras desempeñen su función, pasarán a la situación administrativa de servicios especiales y podrán ser cesados libremente por el Síndico de Cuentas.</p>	High
9	Castile-Leon	2006	<p>Consejo de Cuentas de Castilla León. Art. 21. El Presidente del Consejo de Cuentas será designado por las Cortes de Castilla y León por mayoría absoluta a propuesta del Pleno del Consejo entre sus miembros y por un período de tres años, pudiendo ser reelegido por un período igual.</p> <p>Art. 22. Los Consejeros. Los tres Consejeros de Cuentas serán elegidos por las Cortes de Castilla y León, por un período de seis años, en votación conjunta de los candidatos que corresponda presentar a los Grupos Parlamentarios en proporción al número de Procuradores integrado en cada uno de ellos. Los candidatos se entenderán designados si alcanzan el voto favorable de los tres quintos de la Cámara en primera votación o de la mayoría absoluta en segunda votación, si fuere necesaria.</p>	High

10	Catalonia	2002	<p>Sindicatura de Cuentas de Cataluña. Art. 1. Naturaleza y régimen jurídico. La Sindicatura de Cuentas es el órgano fiscalizador externo de las cuentas, de la gestión económica y del control financiero de la Generalidad, de los entes locales y del resto del sector público de Cataluña. La Sindicatura de Cuentas depende orgánicamente del Parlamento, que le delega las funciones que lleva a cabo, con plena autonomía organizativa, funcional y presupuestaria, de acuerdo con las Leyes. La Sindicatura de Cuentas tiene personalidad jurídica propia.</p> <p>Art. 18. Designación y reglas de actuación. El Parlamento designa a los síndicos mediante una votación por mayoría de las tres quintas partes, por un período de seis años renovable una vez. En la presentación de las candidaturas debe velarse por la presencia equilibrada de hombres y mujeres.</p> <p>Art. 28. Nombramiento. El síndico o síndica mayor, propuesto por el Pleno entre sus miembros, es nombrado por el presidente o presidenta de la Generalidad para un período de tres años.</p>	Medium
11	Extremadura	2007	No tiene	Low
12	Galicia	1999	<p>Art. 1. Competencias. El Consejo de Cuentas de Galicia, como órgano de fiscalización de las cuentas y de la gestión económico-financiera y contable, ejercerá su función en relación con la ejecución de los programas de ingresos y gastos del sector público de la comunidad autónoma. Depende directamente del Parlamento de Galicia y ejerce sus funciones con plena independencia y sometimiento al ordenamiento jurídico.</p> <p>Art. 7. El pleno estará integrado por cinco Conselleiros, de los que uno será el Conselleiro mayor.</p> <p>Art. 8. El Consejero Mayor. El Consejero Mayor será nombrado por un período de tres años por el Presidente de la Xunta, a propuesta del Pleno, de entre sus miembros</p> <p>Art. 12. Los Consejeros. Los Conselleiros, en número de cinco, son designados por el Parlamento mediante votación por mayoría de tres quintas partes, para un período de seis años. Si se produjesen vacantes, se cubrirán de acuerdo con lo establecido anteriormente y por el tiempo que reste de mandato.</p>	Medium

13	Madrid	1990	Cámara de Cuentas de la Comunidad de Madrid. Art. 32. Elección de los Consejeros. Los Consejeros serán elegidos por la Asamblea de Madrid en primera votación por mayoría de tres quintas partes. De no alcanzarse dicha mayoría, se procederá a su elección mediante el siguiente procedimiento: La elección se realizará sucesivamente mediante tres votaciones secretas, por papeletas. En la primera cada Diputado escribirá un solo nombre en la papeleta correspondiente, resultando elegido Consejero quien obtenga el mayor número de votos. En la segunda y tercera votación serán elegidos tres Consejeros, respectivamente, en cada una de ellas. Cada Diputado escribirá un solo nombre en la papeleta correspondiente, resultando elegidos Consejeros los que obtengan el mayor número de votos. Los correspondientes nombramientos serán expedidos por el Presidente de la Asamblea de Madrid y publicados en el Boletín Oficial.	Medium
14	Murcia	1999	No tiene	Low
15	Naverre	2007	Cámara de Cuentas de Navarra Art. 1. La Cámara de Comptos de Navarra es el órgano técnico dependiente del Parlamento o Cortes de Navarra, fiscalizador de la gestión económica y financiera del sector público de la Comunidad Foral, así como de aquellos fondos que tengan la consideración de públicos Art. 24. Son miembros de la Cámara de Comptos: El Presidente. Los Auditores. El Secretario general. Art. 25. El Presidente de la Cámara de Comptos será nombrado mediante elección, por el Pleno del Parlamento de Navarra, por un período de seis años.	High
16	La Rioja	2001	No tiene	Low

17	Valencia	1991	<p>Art. 1. La Sindicatura de cuentas es el órgano al que, con la máxima iniciativa y responsabilidad, corresponde el control externo económico y presupuestario de la actividad financiera del sector público valenciano, así como de las cuentas que la justifiquen. Todo ello sin perjuicio de lo establecido en la legislación del Estado. La Sindicatura de Cuentas dependerá orgánicamente de las Cortes Valencianas, si bien gozará de total independencia funcional para el mejor cumplimiento de sus fines.</p> <p>Art. 22. 1. El Síndico mayor será nombrado por un período de tres años, por el Presidente de la Generalidad, de entre los síndicos elegidos por las Cortes Valencianas. 2. En caso de ausencia temporal, licencia o enfermedad del Síndico mayor, desempeñará temporalmente sus funciones el Síndico de mayor antigüedad.</p> <p>Art. 23. Los Síndicos, en número de tres, serán elegidos para un período de seis años por las Cortes Valencianas, mediante votación mayoritaria de las tres quintas partes de sus miembros.</p>	Medium
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ANNEX IV. FSQCA ANALYSIS OF HEALTH POLICY IN SPAIN

Table 1. Proportion of the number of years that the left parties, right-wing parties, and right-wing nationalist parties have governed.

	AACC	Year	PSOE/Regional left-parties	PP/Regional right-parties	Nationlists right-parties CiU/PNV/PRC/ PAR/CC
1	Andalusia	1982-2010	1982-2010 PSOE		
2	Aragon	1978-2010	1983-1987 1993-1995 1999-2010 PSOE	1982-1983 Union of Democratic Centre (UCD) 1995-1999 Popular Party (PP)	1987-1993 Aragonese Regionalist Party (PAR)
3	Asturias	1982-2010	1982-1995 1999-2011 PSOE	1995-1999 PP	
4	Balearic I.	1983-2010	1999-2003 2007-2011 PSOE	1983-1995 AP-PP (People's Alliance, refounded as PP in 1989). 1995-1999 2003-2007 PP	

5	Basque Country	1980-2010	2009-2010 PSE-PSOE		1980-2009 Basque National Party (PNV)
6	Canary I.	1983-2000	1983-1987 1991-1993 PSOE	1987-1991 Democratic and Social Centre (CDS)	1993-2010 Canarian Coalition (CC)
7	Cantabria	1982-2010	1990-1991 PSOE	1982-1990 AP-PP 1995-2003 PP	2003-2010 Regionalist Party of Cantabria (PRC) 1991-1995 Unión para el Progreso de Cantabria (UPCA)
8	Castile-La Mancha	1982-2010	1982-2010 PSOE		
9	Castile-Leon	1983-2010	1983-1987 PSOE	1987-1989 AP 1989-2001 PP	
10	Catalonia	1980-2010	2003-2010 PSOE-Socialists' Party of Catalonia (PSC)		1980-2003 Convergence and Union (CiU)- Democratic Convergence of Catalonia (CDC)
11	Extremadura	1983-2010	1983-2010 PSOE		

12	Galicia	1981-2010	1987-1990 PSOE-Partido dos socialistas de Galicia (PSdeG) 2005-2009 PSOE-PSdeG	1981-1987 AP 1990-2005 PP 2009-2010 PP	
13	Madrid	1983-2010	1983-1995 PSOE	1995-2010 PP	
14	Murcia	1983-2010	1983-1995 PSOE	1995-2010 PP	
15	Naverre	1982-2010	1984-1991 PSOE-PSN 1995-1996 PSOE-PSN	1982-1984 Union of Democratic Centre (UCD) 1991-1995 UPN Navarrese People's Union 1996-2010 UPN	
16	La Rioja	1983-2010	1983-1987 PSOE 1990-1995 PSOE	1987-1990 AP AP 1995-2010 PP	
17	Valencia	1982-2010	1982-1995 PSOE	1995-2010 PP	

Source: Own elaboration.

Table 3. Truth table

Dec	Priv	Cap	Sal	Right	NSWP	Majo	Acc	Cons	N	ACs
0	0	0	1	0	0	1	1	0,964	1	Extremadura
1	0	0	1	1	0	0	1	0,849	2	Galicia, Navarre
0	0	1	1	1	0	0	1	0,833	1	Cantabria
0	0	1	1	0	0	1	1	0,813	1	Castilla-La Mancha
0	0	0	0	1	0	0	0	0,766	1	Balearic I.
1	0	1	0	0	0	1	0	0,706	1	na
0	0	1	1	1	0	1	0	0,701	1	Castilla-Leon
0	0	1	1	0	0	0	0	0,661	1	Aragon
0	1	1	1	1	0	1	0	0,625	1	Murcia
1	1	0	1	1	1	0	0	0,589	1	Canary I.
0	0	1	0	0	0	0	0	0,585	1	Asturias
1	0	1	0	1	0	1	0	0,520	1	Valencia
1	1	1	0	1	1	0	0	0,517	1	Catalonia