

SPAIN

1) EDUCATION SYSTEM

The education system as presented here is the result, at its non-university levels, of the extensive reform enacted in 1990 through the Organic Act on the General Organisation of the Education System (*Ley Orgánica de Ordenación General del Sistema Educativo - LOGSE*). A further process of reform has been carried out in recent years with new acts being passed, including the Organic Act on the Quality of Education (*Ley Orgánica de Calidad de la Educación - LOCE*) approved in December 2002 and intended to be gradually implemented by 2007/08. However, the general elections in March 2004 led to a change of State Government and the intention of this newly formed Government is to urge the Parliament to modify some of the contents of this Act.

a) Pre-primary education

Pre-primary education (*Educación Infantil*) is divided into two cycles. It has a voluntary nature and is cost-free in public education establishments. However, the education authorities must ensure that there are enough places available. There are also other establishments for the care of children under the age of 6 such as, for example, day nurseries.

b) Primary and compulsory secondary education

In Spain, basic education is compulsory from the ages 6 to 16 and is broken down into two stages: primary education (*Educación Primaria*), from 6 to 12 years of age; and compulsory secondary education (*Educación Secundaria Obligatoria - ESO*), from 12 to 16 years of age. Primary education covers six academic years and is divided into three cycles of two years duration each. Pupils automatically move on to compulsory secondary education once they have completed their primary education. The ESO is divided into two two-year cycles. During the last year, pupils can choose elective subjects for specialisation. Pupils who after finishing the ESO have reached the established objectives are awarded the *Graduado en Educación Secundaria* (Secondary Education certificate).

c) Non-compulsory secondary education

Having satisfactorily completed the ESO, pupils between the ages of 16 and 18 can continue their studies in a post-compulsory education stage, which has a voluntary nature. They can choose between studying for the Baccalaureate (*Bachillerato*) or following the vocational training branch.

- academic or general branch: *Bachillerato*

The Baccalaureate has a duration of two years (ages 16 to 18) and is provided in secondary education establishments (*Institutos de Educación Secundaria*). It is possible to choose between four different modes or modalities. At the end of this stage, pupils who have completed all subjects successfully within any of the modalities earn their *Bachiller* diploma. This is the last stage of school education. The diploma qualifies

pupils to enrol in higher education, either at university or in advanced specific vocational training (*Formación Profesional Específica de grado superior*).

- vocational branch: intermediate specific vocational training (*Formación Profesional Específica de grado medio*)

Intermediate specific vocational training can be completed after two years - by combining attendance at classes with a work experience period spent in a company - with the pupil being awarded a Technician certificate (*Técnico Auxiliar*) for the corresponding trade.

d) Higher education

- University

In principle, the *Bachiller* diploma allows pupils to go to university. However, they must firstly sit an entrance examination which is also known as “*Selectividad*”.

- Advanced specific vocational training

The *Bachiller* diploma is required to access advanced specific vocational training. Pupils successfully completing advanced specific vocational training are awarded the *Técnico Superior* certificate (Advanced Technician certificate), allowing them to directly enrol in university studies in fields related to the trade for which they have been trained.

2) TYPES OF EDUCATIONAL ESTABLISHMENTS

Spain has a long tradition of private education. Private educational establishments are common in the levels of primary and secondary education, particularly in cities.

There are three types of educational establishments:

- publicly owned schools
- private schools partly financed with public funds by means of educational agreements; these are known as “*centros concertados*”
- private non-subsidised schools

Within public education (primary and secondary schools), the principle of the free choice of school prevails, but this is regulated by the public authorities in over-subscribed publicly funded schools i.e. when there are not enough places available to meet all the admission requests. The admission criteria which, if necessary, are taken into account include the family’s annual income, the proximity of the parent’s home and the prior enrolment of other siblings in the school.

3) EDUCATIONAL RESPONSIBILITY

In Spain, the Ministry of Education and Science (*Ministerio de Educación y Ciencia-MEC*) is responsible for carrying out the powers in education which are exclusive to the

State. The State has retained exclusive powers to ensure the homogeneity and basic unity of the education system. These powers include, among others, the general organisation of the education system, the laying down of minimum requirements for educational establishments, the formulation of the nation-wide general plan for education and the establishment of common educational standards. The MEC, in its capacity as a state central administrative body, implements government policy in terms of pre-primary, primary and secondary education and also with regard to higher education. It also develops and coordinates research.

In recent years, the Autonomous Communities, based on their respective Autonomy Statutes, have assumed an increasing number of powers in the area of education and the resources for exercising these powers. The goal of decentralising the Education Administration, i.e. distributing the educational powers between the State and the Autonomous Communities, was set out in the Spanish Constitution of 1978. According to the Constitution, the Autonomous Communities can assume the powers to organise and administer the education system within their own territory, without excluding the municipalities and with the exception of those powers reserved to the State. In particular, the Autonomous Communities have regulatory powers in order to develop the basic state standards and are responsible for the regulation of non-basic elements or aspects of the education system. They also assume executive and administrative duties involved in administering the education system in their respective regions, except for those reserved to the State. The following Autonomous Communities have full powers in the area of education within their respective territories: Catalonia, Basque Country, Galicia, Andalusia, Canary Islands, Valencia and Navarre. The other Autonomous Communities have not assumed yet all the available educational powers.

Some educational powers are assumed by the municipalities, particularly with regard to public primary education schools.

4) FINANCING EDUCATION

In Spain, the Autonomous Communities which have full educational responsibilities receive state funds to finance their education systems. There are two types of funding: on the one hand, the State transfers funds directly to the education authority with the greatest responsibility in the respective Autonomous Community (the Regional Department or Councillorship - *Consejería* - of Education) and, on the other hand, it provides funds to the Regional Department or Councillorship of Economic Affairs and Finance of each Autonomous Community. The Autonomous Communities also contribute as they provide additional funds from their own budgets to finance the cost of education within their own territory.

In Spain, the funding of private establishments subsidised through the educational agreements is comparable to the funding of public schools, particularly with regard to staff costs and also partly with regard to operating costs. The amounts are the same; however, fewer funds are provided for the investment costs of “*centros concertados*” than for those of public schools.

In those Autonomous Communities which have full educational responsibilities, it is the Regional Educational Administration (Departments or Councillorships of Education)

which distribute all the funds to secondary schools (staff costs, operating costs for goods and services and also capital costs). They also allocate all the funds to cover staff costs (teaching and non-teaching staff salaries), part of the operating costs and most of the investment costs for primary education. In the other Autonomous Communities which have not assumed yet full powers in the area of education, it is the Provincial Education Departments which are responsible for distributing these funds. These are peripheral services of the national Ministry of Education and Science, i.e. decentralised authorities which enjoy a certain amount of autonomy. These authorities do not use any calculation formulas to determine the amounts to be allocated but rather establish the funds needed by previously assessing the respective needs.

It is the schools themselves which purchase and administer the goods and services required for their operation, except for fixed costs such as water, electricity, etc. which are paid by the respective municipality. With regard to primary schools, the municipalities are also responsible for additional costs such as the payment of fees, contributions and taxes of schools to public supply companies. They also provide the staff necessary to administer the school facilities and are also responsible for repairs to these facilities. Other investments, depending on their amount, are financed by the corresponding Autonomous Community, the State (higher amounts) or the school itself (small investments).

Spanish schools are allowed to earn additional income by renting out school facilities, providing certain services, selling certain products, organising events and receiving interest, donations in kind and financial aid through legacies and donations.

It is legally established that schools cannot make any charge with regard to enrolment costs (school fees).

However, text books are purchased by the pupils' parents. For pupils from families with an income and assets not exceeding a legally established limit, study grants and other types of subsidy are available.

School transport costs are also paid by parents, although financial assistance is also available to help to cover these.

Likewise, the costs of using the complementary service of the dining hall are paid by the pupils' parents in primary education, although here too aid is granted for the poorest families to cover the cost of this service.

5) PUBLIC AUDIT

The 1978 Spanish Constitution enshrines the principle of autonomy for the nationalities and regions making up the Spanish State. This principle is evident in the territorial organisation of the State which, since that time, has consisted of municipalities, provinces and Autonomous Communities. All these entities enjoy autonomy in the management of their respective interests.

Under the Constitution, Spain is divided into seventeen Autonomous Communities, each with an executive government and regional parliament. Unlike in other countries

where there is usually some uniformity between the various regions, in Spain each nationality or region has certain powers which do not always coincide with those of other regions and therefore the public-sector audit bodies within the Autonomous Community have different characteristics and functions.

Since 1984, by using their self-government powers, some Autonomous Communities have created audit bodies answerable to their respective parliaments in order to allow the external auditing of the public sector within the Autonomous Community. To date, eleven Autonomous Communities (Andalusia, Asturias, Balearic Islands, Canary Islands, Castile-La Mancha, Castile-Leon, Catalonia, Communities of Madrid and Valencia, Galicia, Navarre and Basque Country) have established a body for auditing the regional public accounts. In Aragon, despite the respective regional parliament having already approved the creation of an audit body, this has not yet started work. In the other Autonomous Communities, the regional public accounts are audited directly by the State's Court of Audit.

The functions of the external audit bodies (*órganos autonómicos de control externo, OCEX*) within the Autonomous Communities are defined by the acts creating them. Their main function is to audit the economic and financial activity of the regional public sector, although some also have powers to audit local authorities (provincial and municipal) in the region, their autonomous public agencies and other public bodies and enterprises dependent on them. In all cases, the audit function consists of verifying the legality, financial regularity and the efficacy, efficiency and economy of the economic and financial activity.

In the Autonomous Communities with full educational responsibilities, the audit of public and private publicly funded centres is the responsibility of the OCEX. In those Autonomous Communities without full control over education and without an external audit body, the Court of Audit carries out the audit.

As a general rule, the OCEXs check the accounts of public schools and the subsidies granted to "*centros concertados*" within the context of verifying the legality and financial regularity of the General Accounts (budgetary outturns and financial statements) of the Autonomous Community in question. When carrying out these audits, the OCEX can use the work carried out by the Internal Audit Departments of the respective Autonomous Communities. As a general rule, audits are not carried out within the schools themselves, except when an OCEX, in its action plan established at the start of the year, decides to carry out specific audits or performance audits in schools. Therefore, for example, in 2000 the Audit Chamber of Andalusia performed a specific audit on the "*centros concertados*" which passed educational agreements with the Regional Councillorship of Education and Science in Andalusia for the 1998/1999 financial years.