Perceived quality of public services and new forms of governance in times of crisis

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Abstract

In Spain citizens attach great importance to public services. This means that there is growing awareness more sensitive to the quality of those services. The Spaniards considered health as one of the most important services when asked to show their preferences for public spending. Public health expenditure in 2012 in Spain was 64,150 million euros, representing 6.2 percent of gross domestic product (GDP) and per capita spending of 1,357 euros per capita. If we look at data from the Autonomous Communities, the consolidated public sector health spending, meant 59.092 million euros, representing 5.8 percent of GDP. In a context of economic crisis, ensuring the sustainability of the health system needs to be analyzed. The revenues of the autonomous communities (settled rights) that had grown during the period 2002-2007 at an annual rate of 10% recorded an average annual rate of 3% between 2007 and 2010. With these data, the fiscal sustainability of health expenditure the regions, as we have known so far and the growth rates experienced by such spending in recent times, should be revised. This paper discusses these and other data on sustainability of public services, quality perception, opinion on taxation and spending on social policies, with special attention to the health case and new models to its viability. The action and management of a government should prioritize cost-efficiency, but also in a scenario like this, where there is greater social awareness of the public services, to adopt measures require substantial justification and analysis of all the variables involved, necessary to gain acceptance and avoid disaffection.
The vast majority of Spanish citizens, nearly three-quarters, attaches great importance to public services, (AEVAL, 2014; CIS, 2013). Thus, when asked about the importance of public services in general (on a scale of 1-10) 70% rate utilities between 7 and 10 points. When compared with the views of the previous two years (2011 and 2012), the percentage of citizens who give the highest possible importance to public services, an importance of 10 out of 10, has increased from 26% in 2012 to 33% in 2013. This difference, given the sample size is statistically significant at any confidence level (AEVAL, 2014, 20) which means that this increase occurred because people actually attach greater importance to public services possibly due to an increased perception of vulnerability than before, due to the economic crisis.

In this assessment no differences between men and women can appreciate. Yes a positive relationship between education level and percentage of citizens who give the maximum score is observed, while among people with primary education or less education only 28% attaches the utmost importance, that percentage to rise to 39% among university. As a more educated awareness of the importance of public services.

**Evolution of Citizen Satisfaction with Public Services**

In the first period from 2009 to 2011, satisfaction increased significantly, from 51 to 63% the percentage of citizens who believed that public services work a very or fairly good. Whether an increase in the actual quality occurs, it is possible, as indicated by the study itself (AEVAL, 2014) also has to do one hand public perception that public services would be most needed in times of economic difficulties caused by the crisis, and on the other hand, the belief that it was a priority to support such utilities expressing satisfaction with his performance against possible cuts in them.

From 2012, the opposite trend is observed, with a sharp drop in satisfaction in 20 points. This situation may reflect the effect on public opinion of budgetary adjustments, it is
possible that citizens consider that adjustments will end up hurting the quality of public services, and it is possible that the perception of deterioration is due to the higher pressure and increased the demands on public services. In any case, the rate of decline in satisfaction with the functioning of public services in general has slowed, and that while in 2013 it fell 15 points, only in 2013 has decreased by 5 percentage points.

If you look at the population characteristics and satisfaction with public services, note that are intermediate age group (24-54 years) who are somewhat dissatisfied, which is consistent with previous studies. Regarding educational level, among those who have less than five years of schooling 52% are satisfied and among those with primary education only 47%, the secondary education and vocational training are the most critical, with percentages of dissatisfied below 40%. Among college satisfaction is higher, reaching 50%. By ideology, is seen as citizens who defined rights, with 50% satisfied, are 11 percentage points more satisfied than those defined on the left, among which may be up to 39% satisfied.

**Sectoral Developments**

The studies consulted (AEVAL, 2014; CIS, 2013) show that people have very different views on the functioning of various public services, satisfaction and perception of quality varies quite significantly depending on the public service in concerned. The percentage of citizens who believe that public services generally work very or fairly satisfactorily stood at 43%, but there are differences in the various sectors, while 60% of Spaniards feel very or fairly satisfied with the operation of public transport, only 16% feel the same way in relation to the administration of justice.

Along with transport, two sectors where more satisfied than dissatisfied citizens there are health centers (58%) and public safety (56%). As concerns hospitals, there is almost the same number of satisfied than dissatisfied (49%).
In all sectors, the decline in satisfaction was lower than in 2012, so it seems that the downward trend is slowing and may tend to stabilize. Although citizens perceived positive developments in certain dimensions of services, also identified some areas for improvement as the information provided to them, the need for simple procedures and to improve the possibility of participation.

The findings of these studies show that can not be attributed with certainty to a single factor to explain the ability of satisfaction with public services, as different individual type variables (sociodemographic, ideological) can make individuals are more or less satisfied. Likewise, the political economic context affect this perception.

The intermediate age groups and those with educational level of secondary education or training, are shown more dissatisfied, while among the percentage of satisfied Spanish in 2013 is 41%, those rights are defined 11 percentage points more satisfied than those defined left. This phenomenon has been repeated in other studies on the Spanish case and found that in general, people who are more identified with the ruling party, usually a better value public services and vice versa.

**Perception on Social Spending, Inflation and Tax Fraud**

The Spaniards are characterized by an entrenched view of the state as responsible for the welfare of all citizens. This position, which has also been called "deeply statist political culture" (Wert 2004, 74), not only has not decreased over the years of economic crisis, it has even strengthened (Miyar and Ramos 2012, 163- 176).

In Europe, Spain is with France, Portugal and Greece, the countries whose societies demand more resolutely state intervention, according to data from the European Social Survey, Spain is among the European countries that defend further the intervention, especially in the labor market through retirement pensions or unemployment benefits.
The series of studies by the Institute of Fiscal Studies (IEF, 2013) shows that among Spanish citizens prevailing view that little is received in relation to what you pay in taxes. The 2013 survey shows that less than half of respondents in 2012 (32%) believes that public provision of services and benefits justifies the payment of taxes, compared to almost 7 in 10 who think otherwise. Reflected these views on a scale of 1-4 (the median is 2.5), the evaluative average is 2.1, a figure which represents a relatively negative rating.

This assessment is quite homogeneous in the different groups, without appreciate again large variations in their mean scores. If anything, it might be noted that this improvement is seen to a greater extent among the elderly (65 and over), those with more education (college) and among residents in towns with between 200,001 and 500,000. However, the persistence of the polarization observed in the 2006-08 triennium and negative rated below average (2.5), 2009, 2010, 2011 and 2012, reinforcing the perception of doubts about the justification of taxation by citizens (see Figure 1).

**Figure 1.** Evolution of Opinions on the Extent to which Public Offering Services and Benefits Justify Payment of Taxes (1995-2012)

![Figure 1](image)

*Fuente: IEF, 2013*

Early studies of public opinion and Fiscal Policy CIS and included two questions related to taxes and benefits. In the original formulation is asked respondents to indicate their level of agreement or disagreement with two statements were asked: (1) "If we want more and better public services and social services (health, education, pensions, etc.) is necessary to increase the taxes," and (2)" It is better to pay lower taxes and reduce some amount and quality of
public services and social benefits". The most remarkable thing about the evolution of these variables is that, between 1984 and 1995, the proportion of people opposed to the idea that it is necessary to raise taxes to improve services grew (increased from 39 to 68% in those ten years); that is, during those years dissatisfaction with taxes or, more precisely, discomfort with their management spread.

According to the Survey of Public Opinion and Fiscal Policy (CIS, 2013) where the opinion on "higher taxes and better public services and social benefits" or "lower taxes and reduced public services and social benefits wonders "47.6% is in an intermediate position (between 4-6, on a scale of 0 to 10). Among other people, a slightly higher (31.5%) proportion of citizens who prefer more taxes and increase social spending, compared with those who prefer lower taxes and reduce social spending (23.7%) is observed.

In assessing what contributed to the state in taxes and contributions, and received as benefits and services, a large proportion of Spaniards consider, and increasingly more so, the balance is negative. More than half also believe that this relationship is worse than in other European countries, and nearly nine in ten think that taxes are not paid fairly (see Figure 2).

**Figure 2. Assessment of the Relationship between Tax and Service Delivery**

![Figure 2](image)

*Fuente: IEF 2014; CIS 2013*
Data from the Survey of Public Opinion and Fiscal Policy (CIS, 2013) shows that the majority of citizens (46.7%) believe that taxes are necessary for the State to provide public services, although this percentage has decreased compared to 2012 (48.1%) and 2011 (53.9%). A significant proportion (38.7%) believe that taxes are something that the State agrees to pay without knowing exactly what to change, similar to that found in 2012 (38.2%) and higher than the 2011 rate (34.2%) (see Figure 3).

**Figure 3. Perception of Income Tax**

![Figure 3](image)

Fuente: CIS 2013

A significant majority of citizens (69.2%) consider that taking into account the existing public services and social benefits, society benefits little or nothing of what was paid to the state in taxes and fees, than the percentage found in 2012 (66.4%) and 2011 (61.5%). 68% of respondents believe that in Spain many taxes are paid.

The percentage of people who associate taxes with redistribution of wealth has remained more or less stable at around 10%, and 88% say taxes are not paid fairly, a figure that has increased compared to previous years.

Throughout the time series, most of the interviewees have been saying that taxes are paid little or nothing suitable in relation to the services and benefits received. They also do well in 2012 (see Figure 4).
Figure 4. Evolution of Opinions on the Degree of Matching Tax and Public Service Supply and Services (1995-2012).

Figure reflects these views on a scale of 1-4, the median is 2.5. The mean scores start out very low (1.6) to progressively increasing to fluctuate between 2.4 and 2.3, and near the midpoint of the scale, although always below it. While, in 2012 again produced a fall in the valuation with a score of 2.1. In 2012 the idea that little is received in relation to what you pay is reinforced. This means that the tax effort is higher than what is received via items of expenditure of the public budget.

For most citizens, the public health service is justified paying more taxes (60%) and that is better managed, leaving the other services provided considerable distance (see Figures 5 and 6).

Figure 5. What is the service or benefit that justifies paying more taxes?

Fuente: IEF, 2013
Figure 6. What is the Best Delivery Service or Managed?

Fuente: IEFE, 2013

It also highlights the capacity for self-criticism. The vast majority of respondents in 2012 (85%) believe misusing any public service or social service. Again, the most frequently mentioned health service (41 100) as one of the worst use make their users (see Figures 7 and 8).

Figure 7. What Service or Use Provision Users do worse?

Fuente: IEF, 2013
The assessment of justice in taxation is closely related to the perception of tax evasion. In Spain the prevailing view that abounds tax fraud. In 2012, nine out of ten people, 92.2% said that there is "much" or "quite" fraud. This figure has traditionally recorded high values (more than 70% throughout the period analyzed), although a few years, especially between 1997 and 2004, seemed to stabilize, even regress (Wert 2004, 84). Since 2005, however, the perception of tax evasion has not only increased, and the population is not optimistic about its evolution (see Figure 9).

Most of the population surveyed in 2012 considered that impunity of fraudsters is the leading cause of tax evasion in our country (see Table 1).
Table 1. Causes of Tax Fraud

<table>
<thead>
<tr>
<th>Causes</th>
<th>(%) Information</th>
<th>(%) Information/Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Those who cheat are more unpunished</td>
<td>60,5</td>
<td>30,6</td>
</tr>
<tr>
<td>By dishonesty and civic awareness</td>
<td>48,2</td>
<td>24,3</td>
</tr>
<tr>
<td>The fight against fraud is not effective</td>
<td>34,7</td>
<td>17,5</td>
</tr>
<tr>
<td>Current taxes are excessive</td>
<td>29,6</td>
<td>14,9</td>
</tr>
<tr>
<td>The services and facilities are not adequate to those paid</td>
<td>12,1</td>
<td>6,1</td>
</tr>
<tr>
<td>Sometimes you need to cheat to get ahead</td>
<td>10,7</td>
<td>5,4</td>
</tr>
<tr>
<td>Politicians are the most disappoint</td>
<td>0,6</td>
<td>0,3</td>
</tr>
<tr>
<td>People who have more pay is the least</td>
<td>0,3</td>
<td>0,2</td>
</tr>
<tr>
<td>Other</td>
<td>1,3</td>
<td>0,7</td>
</tr>
</tbody>
</table>

Fuente: IEF 2013

But this is not the only reason which in the opinion of citizenship fraud persists. Dishonesty and civic awareness and ineffectiveness in combating fraud or excessive taxes, are also influential factors in the decision to defraud. Inadequate taxes on public offering of services and facilities and the need to "trick" to get ahead, are two causes of persistent tax evasion, although relatively less important than before. Lastly, as a novelty point, albeit to a lesser extent, tax fraud and other causes, such as the fact that they are more politicians who cheat and the fact that most people have is the one that pays less.

These causes can be grouped into four blocks (see Figure 10):

Moral causes: dishonesty and civic and political awareness are most disappoint.

Economic causes: excessive tax burden and need to "trick" to get ahead.

Causes of administrative: big unpunished fraudsters, most people have is the lowest paying and inefficiency of the fight against fraud.
Mismatch between tax effort and the public offering of services and benefits.

**Figure 10**: Evolution of Views on Causes of Tax Fraud

![Graph showing evolution of views on causes of tax fraud](image)

<table>
<thead>
<tr>
<th>Year</th>
<th>Economicas</th>
<th>Administrativas</th>
<th>Morales</th>
<th>Impuestos/Servicios</th>
</tr>
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<tbody>
<tr>
<td>1995</td>
<td>32</td>
<td>31</td>
<td>25</td>
<td>12</td>
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<tr>
<td>1996</td>
<td>30</td>
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<td>1997</td>
<td>33</td>
<td>30</td>
<td>29</td>
<td>5</td>
</tr>
<tr>
<td>1998</td>
<td>30</td>
<td>33</td>
<td>30</td>
<td>11</td>
</tr>
<tr>
<td>1999</td>
<td>30</td>
<td>27</td>
<td>31</td>
<td>8</td>
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<tr>
<td>2000</td>
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<td>24</td>
<td>7</td>
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<td>2001</td>
<td>30</td>
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<td>2007</td>
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<td>2008</td>
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<td>28</td>
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<tr>
<td>2011</td>
<td>32</td>
<td>32</td>
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<td>19</td>
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<tr>
<td>2012</td>
<td>49</td>
<td>49</td>
<td>25</td>
<td>6</td>
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</tbody>
</table>

*Fuente: IEF, 2013*

Administrative cases, traditionally regarded as the main factor in the persistence of fraud in 2012 experienced an increase, just as in the previous year to 49 100 explain the phenomenon of tax evasion.

The economic causes, following the sharp rise in 2007, continue to decrease their weight, moving in 2012 to occupy the third position as an explanatory cause of fraud and being overcome by moral causes.

The moral causes fluctuate more in popular estimation, according to the greater or lesser emphasis each year put citizenship on individual responsibility for the persistence fraudster behavior. Over the coming to be placed in a third series, however this last year increased slightly getting positioned as the second cause of tax evasion.

The inadequacy of the relationship between taxes paid and the public offering of services and is considered the main cause of tax evasion by a small proportion of citizens who last year also reduced.

In 2012, the barometer of IEF, more than seven in ten respondents (73%) stated that no justification to tax fraud. But 27 per 100 citizens justified in one way or another, a
fraudulent behavior. However, this justification tends to be based on a self-exculpatory argument is the circumstances that force you down to get ahead (19%), rather than a structural argument: most people evade taxes (8%).

The Spanish Health Case

Public health expenditure in 2012 in Spain was 64,150 million euros, representing 6.2 percent of gross domestic product (GDP) and per capita spending of 1,357 euros per capita. Showing the evolution of the five years 2008-2012, the average annual growth rate of public health expenditure was -1.1 percent. In this same period, GDP declined in average annual terms, by 1.4 percent. From the standpoint of economic classification, shows that staff remuneration, which totaled 27.984 million euros in 2012, is spending absorbs a larger percentage of the total in 2012, 43.6 percent of public health spending. The next largest expenditure on intermediate consumption, with 25.0 per cent, expenditure on current transfers, which account for 17.7 percent, and spending on purchases from the private sector through concerts, which represent 11.5 per cent of public health expenditure.

The greatest weight function in the field of public health care is the hospital and specialist services, representing 60.7 percent of total expenditure consolidated in 2012; also include spending on pharmaceuticals, with 16.7 percent, and primary health care, with 14.8 percent.

If we look at data from the Autonomous Communities, public health expenditure consolidated guessed 59,092,000 euros sector, which accounts for 5.8 percent of GDP. The average per capita expenditure was 1,255 euros per capita.

Both the total health expenditure and public health expenditure in Spain, relative to GDP, are aligned with the respective OECD averages. The regional breakdown of healthcare spending (2012) shows with complete clarity that, from the standpoint of economic
classification, personnel costs are the main category responsible for almost 50% of total spending growth. Considering the functional structure of expenditure is hospital and specialist services, the most striking feature that comes to explain almost 60% of the variation in aggregate health spending. In contrast, spending on primary care services (related to the prevention of disease) have fallen by 3 percentage points between 1991 and 2010, although differences are observed regions.

In this case differences observed regions. If we assume that one of the strategies to improve the quality and sustainability of public health systems via the strengthening of primary health services, such as Andalusia Castile León, Extremadura and Castilla-La Mancha (whose per capita spending exceeds the national average in attention primary) could be identified as an example of good practice in which health policy is concerned and serve as a reference to other communities.

Present and Future Sustainability

In a context of economic crisis to ensure the sustainability of the health system needs to be analyzed. The impact of the crisis is evident, revenues of the autonomous communities (settled rights) that grew in the period from 2202 to 2007 at an annual rate of 10% recorded an average annual rate of 3% between 2007 and 2010. It a first approach to the future sustainability of the Spanish public health system, with a territorial perspective, is to determine what average economic growth forecast for Spain in the coming years will be sufficient to ensure that public resources to finance health spending, grow at least, the average annual growth rate expected for public spending in each community.

If we consider the data of future developments and studies for the period 2010-2016 (BBVA 2013, IEF 2013, CIS 2013), I made predictions based solely on demographic factors, provides a very substantial slowdown in the growth rate of total health expenditure. This slowdown is generalized for all the regions. Making projections that would include all the
determinants of the future development of public health expenditure, required to add the contribution of demographic factors, attributable to the behavior of prices and implicit residual health factor. Once incorporated obtain an expected increase in health spending regions for the period 2010-2016 of 4.7% annual cumulative, although significant differences between regions, a group, including those found in Aragon, islands are observed Baleares, Castilla-La Mancha, Catalonia, Valencia, Extremadura, Murcia, Navarra and the Basque Country, register more dynamic than the national average over the period (2010-2016) behaviors. On the other hand, the rest, which recorded a lower than average dynamism.

With regard to the analysis of health funding, the relationship between resources and spending, and the future sustainability should be noted:

The funding model of the autonomous regions suffers from its origin to a serious problem of fairness, understood this in terms of adequacy relative (equal per capita funding).

With regard to the ability of the system of financing of the autonomous communities, the economic crisis has had a significant impact. In 2002, 44 of 100 euros provided by the system were earmarked for health spending in 2010 was 55 100 and the ratio of (un) sustainability peaked at over 63% in 2009. While it is true that the current situation can be qualified as exceptional (for the negative), so is that the dynamics followed by regional income in the stage that preceded the crisis seems unlikely to be repeated, so that the fiscal sustainability of health expenditure in the regions, such as we have known so far, with growth rates experienced by such spending in recent times, should be reviewed with a view to implement reforms to increase the efficiency of Spanish public health system (BBVA, 2013).

Management alternatives. As indicated earlier in this section, since the last quarter of 2008, the fall in economic activity, particularly in employment, plunged Spain into the longest period of economic recession in recent history. Initial attempts to combat the crisis by increasing public spending, coupled with plummeting tax revenues, led to a sharp
deterioration in public finances.

The delay of the socialist government of President Zapatero to recognize the crisis and want to "sell" green shoots despite reports and alerts analysts and technicians, including the Bank of Spain itself, devoted itself to intone government incapable of tackling paralysis or least contain the situation.

The first step of the new government after the general election of 2011 to contain this situation y maintain the viability of the Spanish health care model has been to focus on cutting spending while maintaining service delivery. The balance is very fragile, and only restoring growth and carrying out structural reforms a state of minimally sustainable welfare peeps.

The data indicate that with respect solely to health care services, the average actual healthcare delivery has been no or minimally affected by spending cuts, despite a perceived reduction in subjective quality as the data shown above, no systematic analysis of the effects of cost containment in health care quality (Lopez 2014, 815-829) are known. This line indicates that significant reductions in social spending are possible without affecting the fairness or the long-term growth through structural reforms; it comes to reducing unit costs while maintaining cost-effective real benefits (Rawdanowicz, Wurzell and Christensen 2013, 22-28)

In this situation, the challenge ahead is to ensure the sustainability of the system, so that the adopted and possible structural reforms seek greater efficiency and less cost in providing services. In this scenario, new approaches in the management of health services, in all its forms, is discussed as a possible alternative to keep those services with less use of public resources.

If we look at a classic legal distinction between formal privatization, functional and material (Menéndez 2008, 269-296), are the first two modes which are present in the current debate on changes in organizational forms and management of healthcare , coming to
assimilate to direct management to indirect management versus duality. The option to transfer to private sector competition and responsibility for the business of providing, by putting into the hands of private insurance companies and the provision of health services (Material privatization) is out of the debate on health reform that would exceed the legal framework current-constitutional.

The two strategies (mutually compatible) to improve the efficiency of the public system through changes in organization and management pass therefore to resort to direct management mechanisms through publicly owned entities under private law (formal privatization) or by developing initiatives indirect management through profit or non-profit basis, under contract (functional privatization), with private entities.

During the last two decades, Spain has experienced all sorts of forms of management and organizational changes of representative forms of the two strategies above, so we are not unfamiliar with formulas as some politicians would have us messages appear. Even those who today openly positioned against such formulas as if they were unknown in our country, they used them when they had, and currently have, responsibilities of regional and national government (Sanchez, Barrett, and Oliva 2014.78).

Within the direct management models based on traditional management approaches have lived with managerialist models used in schools and clinical management units, while new forms of public endowed separate legal personality (public bodies, corporations, foundations, corporations developed public, independent and public companies) organizations whose purpose was to seek more flexibility in management.

Along with this, they have proliferated indirect management formulas in which the production of the service is performed by a private entity under the supervision of the public payer (concerts, conventions, public works concessions and administrative concessions). Within formulas can distinguish indirect management experience: Associative Entity Base
(known as EBAS) affiliated private institutions mostly by healthcare professionals themselves who provide health care services, which may or may not profit; health trusts, entities governed by private but non-profit law and corporations, for-profit entities and private.

Within the latter, can differentiate between concerts and agreements made for the provision of health services (a type of outsourcing, with a long tradition in the Spanish health center) and the newest types of contracts included under the generic term "Public Private Partnerships" (PPP), embodied in the model of public works concession (Private Finance Initiatives, PFIs in its Anglo-Saxon meaning) and the model of administrative concession for the comprehensive management of public services (called 'Alzira model'). The difference between these two methods is that the first concrete construction of health infrastructure by the grantee agency in exchange for the management of non-care services while in the second, the private entity not only builds and manages infrastructure (hospital) and manages ancillary services, but also assumes the provision of health services to a population (CESRM, 2012, Sanchez, Barrett, and Oliva 2013, 6).

Beyond the ideological debate on public or private, that have certainly prevailed scientific data on the benefits and drawbacks of both systems, managing the reality is that in Spain we have no independent evaluations of them. International studies show that ownership, public or private health centers do not determine outcomes, but are influenced by other factors, such as institutional quality, culture centers or exercise adequate oversight by the funder (Sanchez, Barrett, and Oliva, 2013, 9).

The solutions are not found on the debate between public-private management, including reforms need to address the issue of funding to ensure the solvency and future. Improving the efficiency of resource utilization is the key to the reforms the health model requires. As a general rule, you should start funding and use it efficiently, not just cash.
Benefit or service to be efficient to be effective and safe, but in addition it must be shown that, from a social point of view, what it costs, because the budget for this provision will prevent devote resources to other alternatives. There must obviously be the only criteria, but should be seen as a relevant criterion. The management must be comprehensive and inclusive: encouraging competition between schools, greater freedom of choice by the user, a system of incentives that reward quality care, improve governance, transparency and accountability (Economics Association Health 2013, 12, 18, 22; Cabasés and Oliva 2011, 60).

The Spanish National Health System should be reoriented towards a policy of selective funding and management of services and technologies that add value and efficiency. The acceptance and implementation of measures and structural reforms is not easy, but not change the status quo is the only option that we can not afford.

**Conclusion**

Health care, pensions and education are the policies that Spaniards consider most important when asked to show their preferences for services and public spending.

In Spain, the decline in satisfaction with public services has been less than in 2012, so it seems that the downward trend is slowing and may tend to stabilize.

In the past three years, attitudes toward taxes by the Spaniards have not gotten worse. It has sharply increased the proportion of people for whom taxes are excessive and are not charged fairly, also those who believe that there is much tax fraud and that the state pays less than it receives. They hold, moreover, the impression that the Spanish contribution to public coffers than other companies, while for many taxes are emptied of content.

Despite the perceived doubts about the justification of taxation of the citizenry, the public health service is more justified the payment of taxes and, in the opinion of the
respondents, the most appropriate in terms of the amount taxes they pay and the service better managed, but even some of them recognize that service is the worst use make. The vast majority of respondents believe any misuse (s) of public services and benefits.

The perception of Spanish is that: although there is accessibility for all, the public offering is not appropriate for the level of taxation that supports and does not contribute to the redistribution of wealth, so it does not justify the payment of taxes. The responsibility for this state of affairs is partly due to abuse of the users of public services or the beneficiaries of social benefits, but falls especially in the Administration who does not manage the public offering of services and so correct. So the problem is not the amount of the bid, but the management of it, because no public service or social service is considered useless or unnecessary.

The assessment of justice in taxation is closely related to the perception of tax evasion. In Spain the prevailing view that abounds tax fraud.

The future challenge is to ensure the sustainability of the Spanish healthcare system, so the possible structural reforms undertaken and seek greater efficiency and lower cost service delivery. The cost-effectiveness analysis and prioritization are key tools necessary for this task. Studies worldwide suggest that private management of health services is not necessarily better than public management, nor otherwise. Improving the efficiency of resource utilization is the key to the reforms the health model requires.

The solutions are not exhausted by the debate between public-private management, reforms need to be addressed, including the issue of the funding of public services, especially health issue to ensure the solvency and future of public services.

As a general rule, you should start funding and use it efficiently, not only effective, but is not unique and I daresay sufficient to achieve the success of the reforms supported by professionals and compression citizen.
The awareness of the consequences of the imbalance of public accounts is obvious and assumed. This is a positive sign for a higher stage matches between demands for particular services and total expenditure control, impossible demands and potential lawsuits, will of the people and needs of economic reality. The credibility of the state's capacity in management and control of public policy and government spending is key to encouraging these coincidences and legitimize the actions taken point.

Meet and consider valuations that Spaniards have on the quality of public services, their perception of social spending, taxes and service delivery are key elements that can not be omitted when making decisions, enact reforms and implement them, but especially when designing global government action and communicate it also efficiently.

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