

International Budget Project
OPEN BUDGET QUESTIONNAIRE

ARGENTINA

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International Budget Project
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	Not Available
Citizens budget	Not Available
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	Not Available

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Produced, But Not Available to the public
Budget Summary	http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm
Executive’s Budget Proposal	http://www.mecon.gov.ar/onp/html/proy2005/default01.html
Supporting Budget Documents	Produced but not available to the public
Citizens Budget	Not Produced It is not exactly a Citizen Budget, but it is geared towards offering budget information to the citizens: http://www.mecon.gov.ar/consulta/index0a.html
Enacted Budget	http://www.mecon.gov.ar/onp/html/ley-2005/ley/ley2005.html http://www.mecon.gov.ar/onp/html/ley-2005/indice2005.htm
In-Year Reports	http://www.mecon.gov.ar/onp/html/boletin/html/2005.htm
Mid-Year Review	Not Produced
Year-End Report	http://www.mecon.gov.ar/hacienda/cgn/cuenta/2004/tomoi/02introduccion.htm http://www.mecon.gov.ar/hacienda/cgn/cuenta/2004/tomoi/01mensaje.htm
Audit Report	Produced, But Not Available to the Public

Other Documents	Not Produced
Relevant Ministries & Departments	<p>Ministerio de Economía, Secretaría de Hacienda, Oficina Nacional de Presupuesto, Jefatura de Gabinete, Auditoria General de la Nación, Sindicatura General de la Nación, Procuración General. (Ministry of Economy, Secretary of Finance, National Budget Office, Cabinet Chief, General Auditor of the Nation, General Receivership of the Nation, General Attorney).</p> <p>www.mecon.gov.ar www.hcdn.gov.ar www.jgm.gov.ar www.agn.gov.ar www.csjn.gov.ar</p>

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal**				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes					
C. Produced and available to the public, but only on request				Yes	Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes **	Yes			
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	NA	Yes	No	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	No	No	No	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	No	No	No	NA
6. Free print copies available, mass distribution	NA	No	Yes	Yes	Yes	NA
7. Readily available outside capital and/or big cities [†]	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	Yes (English)	Yes	Yes	Yes	NA
9. News conference is held to discuss release	NA	No	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

** NB: In Argentina, budget documents are not published at the same time the representatives (legislative branch) receive them. In addition, many of the representatives obtain the information in advance due to their relationship with some government officials, and many times different proposals are distributed until the final version is reached.

Note from Peer Reviewer TWO: The Main Document is published between 2/3 days after the Executive sends it to Congress in the web-sites of Congress and in the site of Ministry of Economy. The release date is established in the Ley de Administración Financiera, September 15th of every year, and the government sends the proposal in this date. **This was not fulfilled every year (i.e 2002).**

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget*	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					Yes
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget*	In-year reports	Mid-year review	Year-end report*	Audit report
1. The release date is known at least one month in advance	Yes	No	NA	Yes	NA
2. Advance notification of release sent to users, media	No	No	NA	No	NA
3. Released to public same day as official release to media	Yes	No	NA	No	NA
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	NA
5. Free print copies available, limited distribution	Yes	No	NA	No	NA
6. Free print copies available, mass distribution	No	No	NA	No	NA
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	NA
8. Written in more than one language	Yes, (English)	No	NA	No	NA
9. News conference is held to discuss release	No	No	NA	No	NA

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Ministry of Economy. However, the budgeted amounts do not always coincide with the value of actual expenditures; there is no strong technical support that endorses these numbers, the quality of the expenditure or the basis for the decision in the distribution (opportunity cost – what is lost because the wrong alternative is chosen). There are no supporting documents that can be considered really budgetary, and those that can be considered are only for internal use.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In the executive’s budget and in the supporting budget documentation all expenditures are classified by administrative unit (Ministry, Secretary or Undersecretary) or by Decentralized Institution.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Ministry of Economy. However, the budgeted amounts do not always coincide with the value of actual expenditures; there is no strong technical support that endorses these numbers, the quality of the expenditure or the basis for the decision in the distribution (opportunity cost – what is lost because the wrong alternative is chosen). Open availability does not mean that there is transparency, because the quality, efficiency and efficacy of the expenditure cannot be analyzed.</p> <p>The proposal can be found on the internet, at: http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> All expenditures are classified by functional classification, and the categorization is compatible with international standards. Also the expenditures are classified by “Finality” and geographic distribution.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 2.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published later, after having been delivered to the legislature.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In the executive’s budget and in the supporting budget documentation all expenditures are classified by economic classification compatible with international standards.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 1. It is important to take into account that transparency needs to be defined in a deeper way, not only exposing data can transparency be achieved, but also with rendition of the administration.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislative power.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In the supporting budget documentation the program-level data are presented for all expenditures.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Even though they are presented; they almost never achieve the goals that have been budgeted. There is no comparison between what has been budgeted and what really happened in the implementation, therefore the information supplied is not efficient. This information can be found in the message of the executive at the beginning of the budget.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the Legislative Power.</p> <p>The multi-year budget can be found at http://www.mecon.gov.ar/onp/html/proy2004/plurianual/plurianual0406.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Multi-year estimates are presented in the supporting budget documentation, but for aggregate expenditure only. However, the executive send referential multi year budget to the Congress that comprises three fiscal years, in accordance to the Law N° 25152.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
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<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> They only exist at the macroeconomic level in multi-year estimates. As in the point above, when the estimate of the next exercise is presented, it can be observed that the projected variables do not agree or are reached. This information can be found in the message of the executive at the beginning of the budget.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Multi-year estimates are presented in the supporting budget documentation, but for aggregate expenditure only. However, the executive sends a referential multi year budget to Congress that comprises three fiscal years, in accordance to the Law N° 25.152.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> They have been identified but are not reached in most of the cases. They can be found in the complementary data sheets accompanying the "<i>Mensaje del Presupuesto</i>".</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p>Peer Reviewer ONE Comment: The fact that the tax collection was not adjusted to the projections in past years is not due to efficiency problems in the tax collection but to an underestimation of the economic growth.</p> <p>Peer Reviewer TWO Comment: In the executive's budget and the supporting budget documentation all source of tax revenue are identified individually.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> They are identified but its sources are not clearly detailed. They can be found in the complementary data sheets accompanying the "<i>Mensaje del Presupuesto</i>."</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: In the executive's budget and the supporting budget documentation all sources of non-tax revenue are identified individually.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher response to this question was "b." Only the so-called current credit is presented, which is what is estimated for the current year (as the basis of comparison for next year's budget). The conceptual mistake is that it should be compared with what was budgeted for the preceding year; that is, to compare estimated BY against BY-1 and then make the comparison of the estimate (BY) against the actual data in order to be able to determine the underlying causes of the variations. Found only in the message, not in the complementary data sheets.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p>Peer Reviewer ONE Comment: In the message that accompanies the budget bill for 2006 exists a projection of the savings account financing investment for the year in which the law is in force and the two subsequent years. http://www.mecon.gov.ar/onp/html/proy2006/mensaje/mensaje2006.pdf</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
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10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

- a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
- d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation and/or comment: Only general estimates without disaggregated levels. Only in the message, not in the complementary data sheets.

The proposal can be found on the internet, at <http://www.mecon.gov.ar/onp/html/proy2005/default01.html>. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

c

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher response to this question was “c.” Only the debt service (interests) that are due and should be paid in the exercise are presented. It is not clear what is being paid (such as the status of the public debt variation, meaning the initial debt and the final outstanding debt). They are presented in the norm that belongs to each year’s budget and the complementary data sheets to which the norm refers to.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislative power.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. The comment clearly states that only the debt service (interests) are presented, while the information sought is on the total outstanding debt of the government for the budget year.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ol style="list-style-type: none"> Yes, interest payments on the debt are presented. No, interest payments on the debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 11.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The executive’s budget and the supporting budget documentation present interest payments on the debt for the budget year.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment: In the budget only the debt of the year is presented, not the complete and detailed status of the total debt divided by capital, interest, maturities, rates, and currencies.

The proposal can be found on the internet, at <http://www.mecon.gov.ar/onp/html/proy2005/default01.html>. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

c

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher response to this question was “c.” Only macroeconomic motives are presented without explaining the causes of the projections, and this is made in the presentation of motives in the message that accompanies the budget when delivered. There is not information either, when the variables change or are not reached.</p> <p>The proposal can be found on the internet, at http://www.mecon.gov.ar/onp/html/proy2005/default01.html. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.</p> <p>Peer Reviewer ONE Comment: The information provided is quite detailed, and projections for the following variables are presented: GDP, consumption, investment, exports and imports. The possibility of considering “b” as an answer as correct could be studied.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “b” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?
- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
 - e. Not applicable/other (please comment).

c

Citation and/or comment:

Researcher response to this question was “c.” Estimated projections are presented; a comparison of macroeconomic assumptions is not made. There is information for the assumptions that can happen with little significance (for example in agriculture and hydrocarbons there are significant estimated increases, therefore the increase in the revenues through the income retention is considerable in the basis for the calculations).

The proposal can be found on the internet, at <http://www.mecon.gov.ar/onp/html/proy2005/default01.html>. It is important to emphasize, however, that on the internet it is published late, after having been delivered to the legislature.

Peer Reviewer ONE Comment: Alternative scenarios are not presented; maybe it is possible to change the response to “d.”

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer “c” to maintain the consistency of the data across the countries.

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

- a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on expenditures is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "d." However it would be a positive policy. It is not the case of Argentina, where there is discretionality in the distribution by the executive, violating the Financial Administration and Public Sector Control Law 24156.

In this case there has been a variation between the answer provided in 2004 and the one provided in 2005 that could be attributed to the analyst's perspective. The question is directed at the supporting documentation on new public policy proposals and how they affect expenditures. The response refers to the impact of the expenditure proposals, which is not the same. That is why we need to refer to this year's response.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "c." The supporting budget documentation (Mensaje de Remisión) has some information about the impact of policy proposals on expenditures, like the priorities of the budget programs and the variations in amounts.

<http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm>

IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

c

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 16.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive’s budget and the supporting budget documentation (Mensaje de Remisión) do not have information about the policy proposals impact over revenues. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> However, it is only known when the BY-1 was treated, that is when it was BY. In addition, there should be a comparison between BY-1 and BY, and in turn the BY-1 projected with its actual execution and then be able to clearly define the variations and discover their causes. The information can be found in the budget comparative tables, in http://www.mecon.gov.ar/onp/html/proy2005/guiacuco2.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The supporting budget documentation (Mensaje de Remisión) presents expenditures for the year preceding the budget year (BY-1) classified by administrative unit, at ministry level. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?

- a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function for BY-1.
- d. No expenditures classified by function are presented for BY-1.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "c." Same comments to question 18. See as source,

<http://www.mecon.gov.ar/onp/html/proy2005/ley/pdf/Anexo%20Estadistico/Cuadros%20Comparativos/cap1cu02.doc>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The supporting budget documentation presents expenditures for the year preceding the budget year (BY-1), classified by functional classification. However, this information is about the actual budget, not about the BY-1 budget law. For this reason, the classification is "b." <http://www.mecon.gov.ar/onp/html/proy2005/mensaje.htm>

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. The information can be found in the "Mensaje de Remisión", at <http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap%2042.htm>

b

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?

- a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
- b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by economic classification for BY-1.
- d. No expenditures classified by economic classification are presented for BY-1.
- e. Not applicable/other (please comment).

b

Citation and/or comment:

Researcher's answer to this question was "c." In the budget, a comparison is made between the first three quarters theoretically real and what remains to be spent in the last quarter by administrative unit. This information is presented within the budget as a comparison; however it's not the budget of the preceding year but what they are actually spending or collecting up to the third quarter: then they prepare the last quarter projection. That is why we say that it is only known when BY-1 was treated (that is to say when it was BY). In addition there should be a comparison between BY-1 and BY, and at the same time, the BY-1 with what really happened in order to be able to clearly define the variations and discover their causes. But it is not a budgetary expenditure detail of BY-1; in fact the information is incomplete.

Regarding the sources, see comparative charts at

<http://www.mecon.gov.ar/onp/html/proy2005/guiacuco2.html>

It's important to explain that the multi-year budgets are a report within the presented budget, constituting part of it. However, they lack real validity because the goals have never been reached. See:

<http://www.mecon.gov.ar/onp/html/proy2004/plurianual/plurianual0406.pdf>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The supporting budget documentation present expenditures for the year preceding the budget year (BY-1), classified by economic classification. However, this information is about the actual budget, not about the BY-1 budget law. For this reason, the classification is "b."

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. The information can be found in the "Mensaje de Remisión", at <http://www.mecon.gov.ar/onp/html/proy2005/mensaje/CAP412.htm>

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only some programs are mentioned in the message, in http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap2.htm However, the information is not detailed at the program level and there is no information by program in any other section.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "c." What is used is a comparative to define the budgetary credit in force, which is what has been promised from the expenditures plus the forecasts for the last semester. There is no analysis of what has been really executed. The investment account is handed from the executive to the legislative power for approval and is the equivalent of the general balance (the last one was from 2004), but the approved one is from 1998. It is important to make clear that the "Contaduria" sends the investment account but the legislative power approves it, and the last one approved by Congress was the one from 1998. It is a response to a political decision regarding a render of technical accounts.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The supporting budget documentation reflected at least 6 months of actual data of the expenditure estimates of the year prior to the budget year (BY-1). However, this information is about the actual budget, not about the BY-1 budget law. For this reason, the classification is "b."</p> <p>IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. Information can be found in the "Mensaje de Remisión", at http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap%2043.htm</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher's answer to this question was "d."</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries. See information for some social expenditure programs in the "Mensaje de Remisión", at http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap%2042.htm</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> This information is not presented in the budget project but in the investment account.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's response to this question was "a." Same as question 22. See http://www.mecon.gov.ar/onp/html/proy2005/default01.html</p> <p>Peer Reviewer ONE Comment: The information on revenues of the past years is presented in current pesos and in % of the GDP. This second clarification makes them comparable. Maybe the answer should be "b."</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer "b" to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap411.htm</p> <p>Peer Reviewer ONE Comment: Response "a" is the correct one.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none">a. All non-tax revenues are identified individually for BY-1.b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.d. No non-tax revenues are identified individually for BY-1.e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap411.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; text-align: center; line-height: 30px;">a</div>
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29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "d." Same as question 22, but for the revenues. However, this information can be obtained in some other ways that are more difficult to access and interpret. For example waiting for INDEC (the Statistics and Census National Institute) to publish them, as well as in the quarterly Fiscal Bulletins. The job to be done by the researcher would be to adjust the data, for example take what is budgeted for the exercise (BY-1) and compare it with what is happening on the exercise, and then verify the variations.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The supporting budget documentation reflected at least 6 months of actual data of the revenue estimates of the year prior to the budget year (BY-1). However, this information is about the actual budget, not about the BY-1 budget law. For this reason, the classification is "b." <http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap411.htm>

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. Information can be found in the "Mensaje de Remisión", at <http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap411.htm>

b

30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year estimates of aggregate revenue are presented.
 - No, such prior-year estimates of aggregate revenue are not presented.
 - Not applicable/other (please comment).

b

Citation and/or comment:

Researcher's answer to this question was "a." However, we need to affirm that it is possible to obtain the information through other means that are more difficult to access or interpret. For example waiting for INDEC (the Statistics and Census National Institute) to publish them, as well as on the quarterly Fiscal Bulletins. The job to be done by the researcher would be to adapt the data, for example take what is estimated for exercise (BY-1) and compare it with what is happening on the exercise, and then verify the variations.

There is no information from the Ministry of Economy on the expenditures for BY-2, on the revenues YES, because the data is provided by AFIP (the Federal Administration of Public Revenues), which is a completely autonomous body.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." Neither the executive's budget nor any supporting budget documentation presents any detail for revenue estimates that cover years preceding the budget year by more than one year.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “a.”</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “d.” Neither the executive’s budget nor any supporting budget documentation presents any detail for revenue estimates that cover years preceding the budget year by more than one year.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information at the budget level; it is possible to obtain information through other sources like the Investment Account (that is accounting and not budgetary). At the budget level it can only be verified once the budget year BY is finished.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as to question 32.</p> <p>Peer Reviewer ONE Comment: Considering that the presentation of the project is occurs on September 15 the final data for year BY -1 cannot be included.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 32.</p> <p>Peer Reviewer ONE Comment: In the presentation message of the proposal some graphs that show the evolution of the debt up to BY-2 are presented. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/planillas_anexas_mensaje.pdf</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." In accordance with the legal norms there should not be, except when there is direct approval from the Legislative, but there exist and are not cleared on their own by the Executive.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." In the supporting budget documentation (Mensaje de Remisión) information about "Other Entities of the Public Sector" is presented. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/CAP5.htm</p> <p>IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. Information can be found in the "Mensaje de Remisión", at the source cited by PR two and http://www.mecon.gov.ar/onp/html/proy2005/mensaje/CAP3.htm</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">b</div>

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only general amounts in the message. There are other sources throughout the period that could provide some minimum data, but not of public knowledge. For example, to request information that indicates the details of the transfers to the provinces and municipalities from the Head of Ministers. But the details do not figure as information for the citizen.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In the supporting budget documentation (Mensaje de Remisión) information about "Intergovernmental Transfers" is presented. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 36. See http://www.mecon.gov.ar/onp/html/proy2005/guiacuco3.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In no case.</p> <p><u>Peer Reviewer ONE Comment:</u> The response is correct but it is worth mentioning that the information is available on the BCRA web page.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In general, but it is not transparent or clear. It only presents total amounts, it does not show them at detailed levels, and if an explanation is stated in the budget message it is very superficial, it does not include a list of assets or a discussion of their purposes.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 39.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher's answer to this question was "c."</u> Budgetary information on expenditure arrears is not presented, but other general advance elements, for example, how much of the budgetary allocation is committed and how much was expended. But they don't inform on what is being done with what has been assigned as a budgetary allocation and not spent.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "d." No, information on expenditure arrears is not presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 41 (the information is incomplete, for example there are only pending provisional settlements for the payment of the exercise as the maximum amount).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The answer is “d,” because they are not presented in the budget. There could be related information from other organizations but not in a budgetary manner and if we take into account that we are talking about budgetary transparency, the correct answer is “d.” For example ANSSES, which is the National Social Security Administration, could even have projections on this topic, but it is not known.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is not any related information available.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Some forecasted information is presented, regarding fiscal expenditures and incentives in the data sheets attached to the message. See pages 31 to 35 and beyond. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/planillas_anexas_mensaje.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is very scarce and the available information is general and arises from the law itself.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is a difference between the budget and the distributive Decree. However, they don’t figure in most cases like secret expenditures, only SIDE (the Intelligence Secretariat of the State) is presented in such a manner.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." No. For example, there are no reference prices, there is not a real relationship.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be "c." In the supporting budget documentation (Mensaje de Remisión) some information about how the proposed budget is linked to government's stated policy goals, by functional category, is presented. " http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap2.htm</p> <p>IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The multi-year budget is independent of the budget. It can be found in http://www.mecon.gov.ar/onp/html/proy2004/plurianual/plurianual0406.pdf</p> <p>Regarding this source, in addition, it is necessary to clarify that the multi-year budgets are a report within the budget presented, and they constitute part of it. However, they are not valid because the goals have never been fulfilled.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher's answer to this question was "d."</u> The goals are quantitative from the quantity perspective. There are some goals but they are not always presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "a." The executive's budget has non-financial data (called "metas fisicas") for all expenditures programs.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. Information can be found in the "Mensaje de Remisión", at http://www.mecon.gov.ar/onp/html/proy2005/mensaje/cap%2042.htm</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The few available are not useful because they don't analyze the management, operational costs and the decision-making processes. They only analyze raw data.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The non- financial data are not useful for assessing program performance.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> However, it should be done.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 52.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 52.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is mentioned in the message, and then there are programs that are not clear, not reliable and difficult to monitor for control purposes (health and education cases). Option (c) is correct because the message says what will be done but no detailed information or the impact of key policies is presented. It is not key information, they're only comments, and it cannot be said that it doesn't exist. See message in http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's response to this question was "d." Some information can only be seen in some pages that are directly related to the tax law (as is the case of personal property taxes). All of the rates of the different taxes or their purpose are not presented anywhere.</p> <p>Peer Reviewer ONE Comment: The comment is right; the information is, definitively available in the tax laws. What is not clear to me is if in that case the response should not be "a." because, all the enacted laws and their rules are documents issued by the Executive even if they are not published with the same frequency as the budget proposal. The Finance Secretariat publishes the following information: http://www.mecon.gov.ar/sip/dniaf/tributos_vigentes.pdf</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer "a" to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” It is possible to find some type of published information but it is not easily identifiable (there are approximately 8,000 pages representing the budget).</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” In the supporting budget documentation (Mensaje de Remisión) some information about distribution of the tax burden is presented.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is not any related information.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is not any related information. In addition, the question is not very clear because it should be defined as “donor country.”</p> <p>Peer Reviewer ONE Comment: It should be taken into account that Argentina, as a middle-income country, rarely receives donations.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “c.” The Executive’s message could fulfill the role of executive summary of the budget; however, the message lacks the technical foundation to base it, for example inflation rate, GDP growth, etc. See message at: http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm</p> <p>Peer Reviewer ONE Comment: The option is valid, but the comment is not right when it states that the message of the executive does not include the inflation rate of GDP’s growth.</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” The “Mensaje de Remisión” is a kind of summary that describes the budget and its proposals in a fairly informative way. http://www.mecon.gov.ar/onp/html/proy2005/mensaje/mensaje2005.htm</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It would be important for it to exist</p> <p>Peer Reviewer ONE Comment: As I mentioned before there is an internet page geared towards the citizens regarding the budget. But is more related to the budget in force than to the proposal. http://www.mecon.gov.ar/consulta/index0a.html</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In no case. In many cases the terminology is too complex.</p> <p>Peer Reviewer ONE Comment: Even if it’s not in the document, it is possible to download the glossary on the Ministry’s internet page. Any way, it is true that the complexity make’s it inaccessible to the average person. http://www.mecon.gov.ar/onp/html/manuales/clasificador03.pdf</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The summary of the process is not public, because the Executive is not required to make it public. However, it has the moral obligation to the public of doing it. There is a presentation that can be seen at http://www.mecon.gov.ar/onp/html/trabajos/ciclo_presupuestario.ppt but it was recently included and has not been disseminated extensively</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Totally, however it does not entirely comply with the regulation. It is possible to access the information through the web or specialized libraries, but that doesn't mean that average citizens could access it easily. In this case, it is important to highlight that for evaluating a State practice, it needs to be based on a regulation (a law). The information is there but it does not comply with the publicity that the law requires.</p> <p><u>Peer Reviewer ONE Comment:</u> A public access information law does not exist. There is Decree 1172 that grants access to some information produced by some sections of the Executive. It does not seem to us that the correct response is "a."</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. a. In practice, no highly disaggregated expenditure information is available. b. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” It is possible to obtain it through a special request from an OSC, the media or other powers from the Chief of the Staff. For the average citizen it is very difficult to access this type of information. It is possible that it is available to OSC specialists or at the legislative level. However, the information that is requested is incomplete.</p> <p>Peer Reviewer ONE Comment: For some programs (few) there is more detailed information on the pages of the implementing bodies.</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.” All financial information on expenditures for individuals programs is published in the site of Ministry of Economy. http://www.mecon.gov.ar/consulta/index0a.html</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. The question is inquiring about the level of disaggregation available and accessibility.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation and/or comment: The published information is incomplete, for example on the health sector.

Peer Reviewer ONE Comment: For some programs there is detailed information on the websites of the implementing bodies. In the same way, during the 2004 exercise the website of the SIEMPRO program was working which used to publish detailed information on the social programs.

Peer Reviewer TWO Comment:

d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is set by Law 24156 and the National Constitution, on September 15th each year. This doesn't mean that the public or any other OSC could have access to that information before that date. This happens sometimes because some information is leaked but it is not done in <i>motu proprio</i> by the Executive branch (for example the media always has information before the public and even before the Legislators).</p> <p>Peer Reviewer ONE Comment: The last year the deadline for the presentation was not met was in 2002 (it was presented but had to be presented again in February 2002 as a result of the crisis).</p> <p>Peer Reviewer TWO Comment:</p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's response to this question was "d." It is almost never made public. Just when the public media and/or Oscs put pressure the Executive to access that information. See also comment to question 63.</p> <p>Peer Reviewer ONE Comment: The deadlines for the presentation of the project and the approval of the law are established by law. In the PowerPoint file available in the budget office website the data is available, which was were made available on May 31st, 2005. http://www.mecon.gov.ar/onp/html/trabajos/ciclo_presupuestario.ppt</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer "b" to maintain the consistency of the data across the countries. See: http://www.mecon.gov.ar/onp/html/trabajos/ciclo_presupuestario.ppt</p>	b

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” As far as the formal fulfillment (presentation by the Executive to the Legislative, but not available to the public on the same date) it is always presented in its final form.</p> <p>For the Executive, internally, there is always a timetable perfectly established for the budget to be presented on time and in form, but externally the information is not available to the public or other authorities (except in some few exceptional cases when a legislator requests it).</p> <p>Peer Reviewer ONE Comment: See preceding response</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.” The executive adhere to its timetable for the preparation and release o the budget. This timetable is a Resolución del Ministerio de Economía.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only with the official party, or else, when it exists, with members of a strong opposition that could endanger the approval of the law.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It never happens.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “d.”</u> Never, in most cases even the media receives the information on macroeconomic indicators before the Legislative branch.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “a.” The executive release a pre-budget statement to the public 6 months in advance of the start of the budget year in accordance with Law N° 24629, Art. 2. (see for example http://www.mecon.gov.ar/onp/html/info_avance/2006.PDF)</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. While the situation may have changed for 2006, no indication exists of the pre-budget statement being available in 2005.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” There is no pre-budget statement, but there is the first project presented. (Preliminary is understood as a preceding project before the final budget, if that’s the case, it does not exist, if it refers to a summary it is presented as general information).</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” Yes, a general explanation is presented, but some details are excluded.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 73. In addition there are no State policies, which are different from Government policies, and the ones that prevail could not be defined as government policies but they should be divided as programs to be applied.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: No, this kind of explanation is not presented.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> On September 15th the Camara de Diputados de la Nación (Nation’s Chamber of Deputies) receives the budget and starts discussing it (depending on the political situation) at the beginning of August approximately and processes it between the end of November and the beginning of December. There is little time to conduct an in depth review of the issues considering the budget has 8,000 pages (and you need to add that all the legislators have little knowledge of the issues at hand).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The comment above should be changed to the Cámara de Diputados de la Nación, discusses at the begining of October, not August as stated in the comment above.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “d.”</u> In no occasion.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “c.” The Ministry of Economy presents in the legislative committee the macroeconomic and fiscal framework at the time that send the budget proposal.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." In no occasion.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." A limited numbers of hearings are held, that covering key administrative unit, in which testimony from the executive branch is heard.</p> <p>IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only one legislative committee "Comisión Mixta Revisora de Cuentas de la Administracion" (Mixed Accounts Inspector Committee) intervenes. Each individual area should have preferential treatment, where technical analyses and not political reasons should prevail.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In no occasion.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In some cases it is done, especially when it is politically advisable (especially during electoral periods).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive responds selectively.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It should be possible to do. There is no knowledge of that happening. If that's the case, there should be someone in charge of informing who has that information and assume responsibility in case illegal actions are committed.</p> <p>Maybe only some legislators and that cannot be confirmed, could have that information. Only recently in the Republic of Argentina plans were made to create a legislative committee in charge of following up on the expenditures of intelligence bodies.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher's answer to this question was "a."</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "b." Yes, the legislature has authority to amend the budget, with some limitations, established in Law 24.156.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> However, that doesn't mean that there is transparency.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
Executive's Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Quarterly reports, the Fiscal Bulletins, are released and they don't fulfill the requirements to be fully considered reports on budgetary information. See: http://www.mecon.gov.ar/onp/html/boletin/html/2005.htm. In addition, information is only released when a legislator requests it through a special report given to the Chief of Cabinet of Ministers. The budget is only one document and there is no additional budget follow-up information from a monitoring perspective or a comparison between one year's budget to another year's budget. Moreover, there are some accounting elements, that are published but not in a timely manner and they do not reflect the real situation; or an investment account, conducted by the Contaduria General de La Nacion and is an accounting patrimonial report of what happened during the year, that is presented nowadays in due time and form, but that account needs to be approved by the Legislative branch, and it is not done mainly due to political reasons.</p> <p>In addition, in some cases, there is public information available by request. It is only released by the budgetary authorities on a case by case basis. In most of the cases it is not released. It is usually released only to the legislators (through requests of reports) as well as to the OSCs (only when those have political influence or if the media has made it a public case). Also the information is released to the public prosecutors that are dealing with corruption cases. It is important to highlight that the public is not openly informed.</p> <p><u>Peer Reviewer ONE Comment:</u> In the website http://sg.mecon.ar/ejecucion/ weekly information on the implementation of the budget is released, but not in a thorough manner.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	b

<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is not done in a timely manner or in detail. There are no “reports”, only information on the allocated, processed expenditures and the available credit until the end of the exercise. See http://www.mecon.gov.ar/onp/html/boletin/html/2005.htm</p> <p>Detailed reports are not prepared, but the Chief of Cabinet has the obligation to talk about some issues relating to his functions before the Senate and the Lower Chamber in an alternate way, and if a legislator makes a request for a detailed report on the status of the budget with detailed questions, the Chief of Cabinet would have the obligation to present it.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Yes, and only if we consider the fiscal bulletins’ information to be sufficient. And the comparison is to the same quarter of the preceding year, never to the original projected for that period. See http://www.mecon.gov.ar/onp/html/boletin/html/2005.htm</p> <p>In addition, the revenues are released independently by the AFIP (Federal Administration of Public Revenues) they are also published in a periodical way. We consider “b” because the information is not always reliable.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 86.</p> <p>Peer Reviewer ONE Comment: The publication is monthly with a delay of less than a month. Non tax reports (No tributarios) http://www.mecon.gov.ar/onp/html/resultado/caja/c2006/jul06.htm Tax reports (Tributarios): http://www.mecon.gov.ar/sip/basehome/pormes.htm</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> They come from the information of the quarterly Fiscal Bulletin issued by the Ministry of Economy and some other information from the Federal tax Administration, but the information is not completely reliable because sometimes it changes according to the organization. See http://www.mecon.gov.ar/onp/html/boletin/html/2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Same as question 86.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> They are released but they are not very detailed, either in relation to the actual debt situation or to the effect this causes on the economy. There could be some actual information on the Fiscal bulletin, but it's not always disaggregated in a very detailed manner.</p> <p><u>Peer Reviewer ONE Comment:</u> It is important to highlight that they are published with a 6 month delay.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div>

<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” Only general information is presented. The data is ambiguous, abstract, unclear and difficult to interpret even for the technical specialists. In the Fiscal Bulletins the amounts to expire are presented, and from the Banco Central de La Republica Argentina (www.bcra.gov.ar) there are also graphs that show debt composition. These are graphs do not have any in depth analysis of the way the numbers were added.</p> <p>Considering that the information doesn’t come from the budget, but from the evolution of the Fiscal Bulletins the amounts to expire are presented, and from the Banco Central de La Republica Argentina (www.bcra.gov.ar), that also has some graphs related to the debt composition. These are graphs without any in depth analysis of the way the numbers were added. Situation that, truthfully, should be presented in the budget to show how it really evolves. In the same way, most of the information is not presented in a timely manner.</p> <p>Peer Reviewer ONE Comment: Study if the information published by the Ministry of Economy does not justify changing the response to “a.” http://www.mecon.gov.ar/finanzas/download/deuda_publica_31-03-2006.xls</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” Additional information is presented in the “Boletin Fiscal”, but it lacks important details.</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the law it should be that way, but the delegation of legislative power by the Congress to the Executive violates the republican system. The Executive makes decisions without being accountable and therefore violates Law 24156, which regulates this issue</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

b

Citation and/or comment:

Researcher's answer to this question was "b." Due to the large scope of the topic, probably some are more reliable than others and therefore it wouldn't be sensible to generalize.

Being such an ample matter, probably some entities were supervised as part of a sample, but we cannot be sure that all of them have made it. That explains the type of answer to such specific question. If we adjust the response we would not be transmitting Argentina's reality.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities, for example via Contrataciones Directas or "Legitimos Abonos" (you paid the goods and services after you have it or consumed). But the principal process of procurement is National Bidding.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Researcher's answer to this question was "d." These items do not exist by law. They can only be increased but this is stipulated by the pertaining norms. As enunciated by Law 24156.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." Executive implements supplemental budget without ever receiving approval from the legislature, because they have facilities to increase the budget (facultades delegadas) or made the increase by Decretos.</p> <p>IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> IDEM question 99. It is important to add that there are significant variations in some items producing over and under budgetary implementation.</p> <p>Peer Reviewer ONE Comment: Since 2003, given that the growth was under estimated by the project, the response is correct. However, during the 90's the supplemental budget did not always surpass the enacted budget by 10%.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There are no real contingent funds; it cannot be done by the law on budgetary matters. The only existing contingent funds are only for settlements for pension debts to retired workers. See comment to question 99.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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Executive's Year-End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The report, with all its deficiencies, is published and disseminated in June of BY+1, this means six months after the fiscal year was finished. See message about the Report 2004 in: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2004/tomoi/01mensaje.htm One thing is the Nation's General Comptroller, entity in charge of external control and dependent on the Legislative, and which president is from the opposition, although the board is mostly from the ruling party. And other thing is the Nation's General Accountant, entity dependent on the Executive, which only takes care of the nation's accounts and statements, the General Balance Sheet and does not investigate and only performs accounting. It is worth clarifying that the General Accountant submits the Investment Account but the Legislative approves it, and the last one approved dates back to 1998. It responds to a political decision on justifying technical accounts.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information can be found but it is very difficult to access. There is no presentation, but as we have informed, if the Investment Account is technically studied one can infer the matter in question. See http://www.mecon.gov.ar/onp/html/inversion/2004/index.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It definitely does not exist. Information can be found but it is very difficult to access. Taking into account the transparency issue, we believe this is not transparent since it is not enough to find information and to be deeply knowledgeable about the topic. In these cases it is very difficult to access specific and complex information.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In Book I there is a very general explanation in the comments to the implementation, see http://www.mecon.gov.ar/hacienda/cgn/cuenta/2004/tomoi/06comentarios.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” Information can be found but it is very difficult to access.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” Yes, some explanation is presented in the “Cuenta de Inversion,” but it lacks important details.</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Definitely, it does not exist. Information can be found but it is difficult to access.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Definitely it does not exist. Information can be found but it is very difficult to access. Even worse, it leans towards political favoritism (for example in some social plans). Taking into account the transparency issue, we believe this is not transparent since it is not enough to find information and to be deeply knowledgeable about the topic. In these cases it is very difficult to access specific and complex information.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “d.”</u> There shouldn’t be extra-budgetary funds, although many times they are included in future budgetary laws. Extra-budgetary funds are against transparency and the budgetary system. The issue at hand is that the norms do not include extra-budgetary allocations.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “c.” Yes, some explanation is presented in the “Cuenta de Inversion,” but it lacks important details.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?

- a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
- d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "a." But there is not enough public knowledge about the fact in a detailed manner to be able to declare it.

An audit controls account, procedures, management. The audit, as we have informed, produces reports but not on the entire national state or every entity, but on those specifically considered. Therefore it is incomplete. Besides they may or may not consider the Investment Account to do it, or a report requested to a particular entity or office.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "d." Final audited accounts are not completed within 24 months after the end of the fiscal year by the Auditoria General de la Nación and the Congress.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditures representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It cannot be said, because sometimes there are only samples taken and if it were complete there is no public report from the corresponding body. The Investment Account is only on accounts not on management, and it is not disaggregated according to the more than 500 entities that make the State, therefore we cannot guarantee that it has been done.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The reports have not been released to the public.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ol style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no data to provide a clear answer on this matter. The Audit only reports on a general sample.</p> <p>The Investment Account is only on accounts not on management, and it is not disaggregated by the more than 500 entities that make the State, therefore we cannot guarantee that it has been done.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The reports have not been released to the public.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> In the case of Argentina it is done through administrative sanctions for bad performance by the public officers or, depending on the case, it may reach a type of political trial by the Legislative Branch. The Judiciary intervenes through effective legal reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The head of the SAI may only be removed by the legislature or judiciary.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The norms do not include extra-budgetary funds. There shouldn't be extra-budgetary funds, although many times they are stated in future budgetary laws. Extra-budgetary funds are against transparency and the budgetary system.</p> <p>It is worth clarifying that the General Accountant submits the Investment Account but it is the Legislative who approves it. Last one approved by the Congress dates back to 1998. It responds to a political decision on technical accounts reporting.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the case of Argentina, the Nation’s Supreme Audit (audit) is headed by the opposition but the board that makes the decisions is composed by both members of the ruling party and the opposition, the latter, at the time of voting is the minority. The decisions are voted by its members. The Nation’s Supreme Audit will perform the audits referred by Art. 118 of Law 24156, according to institutional planning which basically determines the areas to control and the resources to commit to each of them, defined on the basis of relevance, significance, and risk.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget of the Nation’s Supreme Audit is within the Legislative power’s budget. This means that it’s part of the legislative budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” A Bicameral Commission exists in Congress, but there is no information about if they scrutinize and make decisions on the audit reports (but in general it does not reach the public opinion).</p> <p>Peer Reviewer ONE Comment: The comment is correct, but it does not seem to us that response “d” reflects the prevailing situation.</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.” Yes, all audit reports are scrutinized by the Comision Parlamentaria Mixta Revisora de Cuentas del Congreso.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is possible that an internal communication exists.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is possible that an internal communication exists.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is possible that an internal communication exists. One thing is the Nation's General Auditor, an external control body dependent on the Legislative, whose president is of the opposition, but in the Board the majority belongs to the ruling party and another thing is the Contaduria General de La Nacion (Nation's Comptroller's Office) which is an organization dependent on the Executive and whose job is only to do the nation's accounts and statements, the General Balance Sheet. The Contaduria does not investigate and only performs accounting.</p> <p>In Argentina interviews and requests are made but are not always answered as we've said. A suggestion is requiring through a norm with penal responsibility, that all officials prepare quarterly reports and present them to the public and the legislators not only on the expenditures, programs and sub-programs, but also on the management, in other words, explaining why they made their decisions and the results from it (opportunity cost).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>