Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Informe de avance del Presupuesto al Congreso de la Nación (Budget Progress Report to the Congress)</td>
<td>2014</td>
<td>Agosto 2013</td>
</tr>
<tr>
<td>Document Type</td>
<td>Description</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Planillas anexas al articulado (Worksheets attached to the budget)</td>
<td>2014</td>
<td>Septiembre 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Anexo estadístico y ubicación geográfica (Statistical Annex and geographical distribution of expenditure)</td>
<td>2014</td>
<td>Octubre 2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Not produced</td>
<td>Not produced</td>
<td>Not produced</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Ejecución presupuestaria de la administración nacional (Budget execution of National Administration)</td>
<td>2013</td>
<td>Febrero 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Ejecución Presupuestaria – Sitio del Ciudadano (Budget Execution - Site for citizens)</td>
<td>2014</td>
<td>Abril 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Estadísticas de deuda pública (Public Debt Statistics)</td>
<td>2013</td>
<td>Diciembre 2013</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Not produced</td>
<td>Not produced</td>
<td>Not produced</td>
</tr>
<tr>
<td></td>
<td>Informe sobre cuenta</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Audit Report

**Sources:** National Budget Office Accountant General of Argentina Audit General Office of Argentina

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**Table 2a. Details about Availability**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>
### Table 2b. Details about Availability

#### Argentina

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, NO charge?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### Table 3. When Are the Key Budget Documents Made Available to the Public?

**Argentina**

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- Yes
- No

---

**Sources:** National Budget Office Citizen's Website on Budget Execution Accountant General of Argentina Audit General Office of Argentina

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
Enacted Budget: When is the Enacted Budget made available to the public?

100. Two weeks or less after the budget has been enacted
67. Between two weeks and six weeks after the budget has been enacted
33. More than six weeks, but less than three months, after the budget has been enacted
0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

100. At least every month, and within one month of the period covered
67. At least every quarter, and within three months of the period covered
33. At least semi-annually, and within three months of the period covered
0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

100. Six weeks or less after the mid-point
67. Nine weeks or less, but more than six weeks, after the mid-point
33. More than nine weeks, but less than three months, after the mid-point
0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

100. Six months or less after the end of the budget year
67. Nine months or less, but more than 6 months, after the end of the budget year
33. More than nine months, but within 12 months, after the end of the budget year
0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

100. Six months or less after the end of the budget year
67. 12 months or less, but more than 6 months, after the end of the budget year
33. More than 12 months, but within 18 months, after the end of the budget year
0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: National Budget Office Citizen's Site - Budget Execution General Accountancy of Argentina General Audit Office of Argentina
**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** I only do not agree with the score for the Year-End Report. Although the executive presents the Year-End Report (Cuenta de Inversión) to the General National Audit Office (Auditoría General de la Nación) in time, before 30 June of the following year, the document is not available to the public (website) after August.

**RESEARCHER'S RESPONSE**

While it's true that the Year-End Report is usually published more than three months after being sent to the Audit General Office [or AGN for the Spanish acronym], as in the case of FY 2013, it was published in late June 2014 on the Accountant General of Argentina's website (http://www.mecon.gov.ar/hacienda/cgn/ I maintain my answer.

---

### Table 4. General Questions

<table>
<thead>
<tr>
<th>Argentina</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
</table>
Sec. de Hacienda [www.mecon.gov.ar/hacienda](http://www.mecon.gov.ar/hacienda)  
Sec. de Finanzas [www.mecon.gov.ar/finananzas](http://www.mecon.gov.ar/finananzas)  
Sec. de Ingresos públicos [www.mecon.gov.ar/sip](http://www.mecon.gov.ar/sip)  
Sitio del Ciudadano [sitiodelciudadano.mecon.gov.ar](http://sitiodelciudadano.mecon.gov.ar)  
Adm. Federal de Ingresos Públicos [www.afip.gob.ar](http://www.afip.gob.ar)  
Consejo Federal de Responsab. Fiscal [www2.mecon.gov.ar/cfr](http://www2.mecon.gov.ar/cfr)  
| ☐ No | | |
Is there a law (or laws) guiding public financial management?

- Yes
- No

Sources: Infoleg.gov.ar

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Argentina

A. 

Score: 100

Sources: Forms Detailing the Jurisdiction of Entities

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Argentina

A. 

Score: 100

Sources: See the following forms attached: Purpose-Function and Economic Nature
This classification covers all expenses of the National Administration, which includes the central government, decentralized agencies and social security institutions.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

**Argentina**

B.

**Score:** 0

**Sources:** The functional classification presented is more condensed than the COFOG standard.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).
Argentina

A.

Score: 100

Sources: The expenses are presented by economic classification and purpose-function

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score but I would like to add that also Economic classification is disaggregated by Central Administration (Administracion Central), Decentralized Agencies (Organismos descentralizados) and Social Security Institutions (Instituciones de la Seguridad Social)

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: The expenses are presented by economic classification and purpose-function
PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Argentina

A. Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree with the score but I would like to add that Fasciculos Jurisdiccion Entidad has more details about all the programmes for each entity. http://www.mecon.gov.ar/onp/html/presutexto/proy2014/mensadoscatorce.html#faciculos
Each Ministry or Entity have the following disaggregated information: programme's description, goals and indicators, activities, and classification by expenditure's object

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Argentina

D. Score: 0


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Argentina

D. Score: 0


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: http://www.mecon.gov.ar/np/html/presutexto/proy2014/mensaje/mensaje2014.pdf All sources of revenue are individually identified in the Budget Bill. Section 2.2. shows the estimated tax revenues, and section 3.1.1. presents the economic analysis of the main revenue items.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score and I would like to point out that information is presented aggregated for National Public Sector (Sector Publico Nacional) and desaggregated in National Administration, other entities of the Non Financial National Public Sector and provinces. (See page 81 in Mensaje de Elevación de Presupuesto)

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

### Argentina

**A.**

**Score:** 100


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**A.** Yes, multi-year estimates of revenue are presented by category.

**B.** No, multi-year estimates of revenue are not presented by category.

**C.** Not applicable/other (please

---

### Argentina

**B.**

**Score:** 0


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I agree with the score and I think that researcher wanted to say Revenue (ingresos) instead of "gastos"

---

012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?
A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

---

Argentina

D.

Score: 0


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013. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

---

Argentina

B.

Score: 67

Sources of the National Administration:

**Comments:** The Budget Bill presents information on the public debt in section 2.4.1 ("Public Financing"). The Annex No. 112 forms, and those annexed to Articles 49, 53 and 63, show information on the public debt, increased liabilities, authorized public credit transactions and the issue of debt consolidation bonds. In addition, the Secretariat of Finance publishes detailed information on quarterly government debt. The latest report corresponds to September 2013 (http://www.mecon.gob.ar/finanzas/sfinan/?page_id=37)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I agree with the score and I would like to add that also is presented the interest payments on the outstanding debt for the budget year in Servicios de la Deuda http://www.mecon.gov.ar/onp/html/presutexto/proy2014/jurent/pdf/P14J90.pdf On the other hand, I think that is not valid to consider as source la Secretaría de Financiamiento publica información detallada sobre deuda pública trimestralmente. El último informe corresponde a septiembre 2013 (http://www.mecon.gob.ar/finanzas/sfinan/?page_id=37) because is not part of Executive's Budget Proposal documents. That is part of In year Report. So the requirement here says "To support the answer to this question, please use and cite here only the Executive's Budget Proposal (EBP) or supporting document(s) to the EBP that you have identified in Table 1 in Section 1".

---

**014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

**Argentina**

C.
015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Argentina

B. 67

Sources: http://www.mecon.gov.ar/onp/html/presutexto/proy2014/mensaje/mensaje2014.pdf Section 1 (1.1 and 1.2) of the Budget Bill describes the macroeconomic context and projections in connection to the budget. No information on interest rates is presented.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: I don't agree with the score because the Executive's Budget Proposal doesn't present information about interest rates, which is considered core information. Therefore I suggest answer "c" because the rest of core information is presented as well as a discussion of the economic outlook

RESEARCHER’S RESPONSE

IBP told us that if, in addition to all the data, if the government presented information on the interest rate, the answer would be an A. Therefore, since the interest rate is not published, we chose the next option, in this case a B.
 Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).

Argentina

D.
Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: http://www.mecon.gov.ar/onp/html/presutexto/proy2014/mensaje/mensaje2014.pdf Section 2.5 mentions the budget impact of public policies in priority sectors (social security, education, science and technology, socioeconomic status, health, social promotion and welfare, internal security, justice system, etc.) But the impact of new policies is not specifically included separately, aside from existing policies.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score, only main policies, which have already been implemented, are mentioned.

018. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: http://www.mecon.gov.ar/onp/html/presutexto/proy2014/mensaje/mensaje2014.pdf Section 2.2. (Estimate of Tax Revenues) mentions some policy changes that will impact revenue (for instance, it mentions the positive impact that taxing the distribution of dividends will have on income tax. It also refers to the negative impact on that same tax, of increasing the amounts of personal deductions for workers relating to dependents). However, these impacts are sometimes not quantified.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: Administrative Classification:
Economic Classification:
Functional Classification:
Additionally, this information is presented in summary in the Budget Bill.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with score and I would to mention that the information also is presented by other classifications: 1) geographic area
2) funding source

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?
A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Argentina

A. Score: 100


Comments: The website lets us see the prior year expenditures for all the programs.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: I agree with the score although the mentioned source (sitio de consulta al ciudadano) has information about individual programs, accounting for all expenditures, for BY-1, is part of additional information in Year Report.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Argentina

A. Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score. Although it is presented executed expenditure by economic and functional classification and resources executed for the first semester of 2013, it is not presented revised assumptions regarding macroeconomic conditions.

#### 022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

**Argentina**

A. Score: 100


Comments: The website lets us see the two prior years' expenditures for all expenditures under the three classifications.

**PEER REVIEWER**

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: I agree with the score. Although the source mentioned has information about all three of the expenditure classifications for BY-2, it is part of additional information in Year Report.

#### 023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?
A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Argentina

A. Score: 100

Sources: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html View archive information

Comments: The website lets us see the two prior years' expenditures for all the programs.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: I agree with the score. Although the source mentioned has information about individual programs, accounting for all expenditures, for BY-2, it is part of additional information in Year Report.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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 all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Argentina

A. Score: 100
Sources: The actual results since 2005 are available at the Citizen's Website (updated every two weeks).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Argentina

Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Argentina
The BY-1 revenue sources are presented as classified according to their economic nature.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

---

Argentina

**A.**

**Score:** 100


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).
Comments: I agree with the score. Although the source mentioned has information about individual sources of revenue accounting for all revenue are presented for BY-2 and prior years, it is part of additional information in Year Report.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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 all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: The actual results since 2005 are available at the Citizen's Website (updated every two weeks).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree with the score. Although the source mentioned presents two years prior to the budget year (BY-2), it is part of additional information in Year Report.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: http://www.mecon.gov.ar/np/html/presutexto/proy2014/mensaje/mensaje2014.pdf Comparative information for 2013 and 2014 on the total public debt stock and increase in other liabilities is presented in millions of pesos and as a percentage of GDP (see tables on pages 100 and 101). Debt servicing is also shown in the table on page 102.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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).

Argentina

A.

Score: 100

Sources: The Secretariat of Finance publishes information about the public debt since 2007 http://www.mecon.gob.ar/finanzas/sfinan/?page_id=37

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score. I would like to add that the mentioned source is part of the additional information of In-
033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Argentina

B.

Score: 67


PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score. I would like to add that Fiduciaries Funds (Fondos Fiduciarios) are included in the Article 13 of the Executive’s Budget Proposal but they are no consolidated in the National Administration Expenditure, which is referred in the Article 1 of the Executive’s Budget Proposal. On the other hand, others extra budgetary entities (otros entes extrapresupuestarios) and State Corporations have to present their budgets to be approved by the Congress. I think the following mentioned source Presupuesto de organismos descentralizados e instituciones d ela Seguridad Social: http://www.mecon.gov.ar/onp/html/presutexto/proy2014/mensadoscatorce.html#titulotres does not correspond with extra budgetary funds, they are part of the Executive’s Budget Proposal.
034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Argentina
A.
Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Argentina
C.
Score: 33

Sources: http://www.mecon.gov.ar/onp/html/presutexto/proy2014/mensaje/mensaje2014.pdf Section 2.6., page 78 of the Budget Bill presents a narrative description of intergovernmental fiscal relations. The table on page 81 shows the
distribution of tax revenues and contributions to the provinces. The Form Annex No. 12 of the Statistical Annex and by Geographical Location shows the details of Projects by Geographic Location, Ministry directorates or entity and funding source (indicating all those provincial projects that receive national funding):

Comments: Information on national resource distribution among the provinces and the Autonomous City of Buenos Aires is not presented in the Bill for 2014 (as was done in previous years).

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree with score but I would like to clarify that the mentioned source, La Planilla Anexa N°12 del Anexo Estadístico y por Ubicación Geográfica, corresponded to projects that are being undertaken by an administrative unit of the central government, despite the fact they are executed in local governments

036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Argentina

Score: 67

Sources: As an example, see the following programs of the Ministry of Social Development:
037. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Argentina

A. Score: 100


038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).
Argentina

C.

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Argentina

C.

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Argentina

C. 

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score, but I would like to add that the information presented is quite weak. Especially if you compare it with the example from New Zealand referenced in the guidelines.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Argentina

C.

Score: 33

No information presented on contingent liabilities.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).
Argentina

E.

Score: 0

Sources: Because of the per capita GDP of Argentina, it does not receive international aid.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

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Argentina

A.

Score: 100


Comments: We even see the methodology for calculating tax expenditures.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: The earmarked revenues are identified in the laws governing each tax.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
E. Not applicable/other (please comment).

Argentina
048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Argentina

Score: 67


Comments: The budgets by ministry let us see performance indicators by program. If we look closely at the contents, we see that some programs do have information (as on page 142) where we see the purchase of books along with other contributions.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Argentina

A.
Score: 100


PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: I don't agree with the score because it is confusing nonfinancial data or inputs, which are addressed in question 49, with nonfinancial data on results. The programmes don't present nonfinancial data on results in terms of outcome or outputs. The mentioned source correspond to question 49. Therefore, I would suggest answer D. I would like to clarify that non financial data on results is presented on Year End Report 2013 (Cuenta de inversion 2013) but not in Executive's Budget Proposal. http://www.mecon.gov.ar/hacienda/cgn/cuenta/2013/tomoii/28indicadores.htm

RESEARCHER'S RESPONSE

In each questionnaire that we've answered on transparency we conclude that when we talk about non-financial data (in terms of outputs and outcomes) refers to physical and gross output goals. This information is presented for each Ministry. We believe the answer is an A. Question 49 refers to the inputs needed to achieve those goals, so the source of information is the same (in cases that are specified).

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Argentina

C.
Sources: In the Bill, the expenditure analysis by purpose and function (point 3.2.) shows the progress towards physical goals for some programs in the 2012-2014 period:

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: I don't agree with the score because, as in question 50, it is confusing nonfinancial data or inputs, which are addressed in question 49, with nonfinancial data on results. The programs do not present nonfinancial data on results. Therefore I suggest answer D

RESEARCHER’S RESPONSE
Physical goals are regarded as "non financial data." Since the goals linked to outcomes for some programs are presented, we believe the answer is "C."

052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
E. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: Argentina has an extensive social protection system aimed at improving conditions for the country's poorest populations. The Budget Bill contains several sections purposed with describing these policies, particularly sections 2.5.2.2. and 3.2.3. contain a narrative explanation of the social security policy and its key measures. Additionally, the annexes by


**Comments:** For example, see the following programs: Social Income Program through work "Argentina Works" (Argentina Trabaja) Get in on the Act Program (Manos a la obra) [cooperatives and microloans] Social Housing Program (VIVISOL) Argentina Family Plan National Food Safety Plan Program for Social Promotion and Protection Action [personal subsidies for health care] Universal Child Allowance for Social Protection Universal Pregnancy Allowance Program for Social Promotion and Protection Action Food Safety Program Social Income Program through Work Training and Employment Security More and Better Jobs for Youth Program National Program for Territorial Health Equity Federal Health Program (INCLUIR SALUD) Remediation Program Mother and Child Program

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, a detailed timetable is released to the public.</td>
</tr>
<tr>
<td>B. Yes, a timetable is released, but some details are excluded.</td>
</tr>
<tr>
<td>C. Yes, a timetable is released, but it lacks important details.</td>
</tr>
<tr>
<td>D. No, a timetable is not issued to the public.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Argentina**

<table>
<thead>
<tr>
<th>A.</th>
</tr>
</thead>
</table>

**Score:** 100


**PEER REVIEWER**
Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: http://www.mecon.gov.ar/onp/html/info_avance/2014.pdf On pages 3 through 20, the Advanced Report addresses the macroeconomic environment underpinning the fiscal and budgetary policy for 2014. But important data such as inflation levels and interest rates are omitted.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score, but I would like to add that it only includes the nominal and real GDP level for 2013.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)
A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Argentina

C.
Score: 33

Sources: http://www.mecon.gov.ar/onp/html/info_avance/2014.pdf A full justification on spending priorities is presented, but an estimate of total expenditures for 2014 is not included in pages 21 to 27.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Argentina

D.
Score: 0

Sources: The Advanced report makes no explicit mention of government revenues for 2014.

PEER REVIEWER
**Opinion:** Yes, I agree with the score and have no comments to add.

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057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

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**Argentina**

C.

**Score:** 33


**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** I don't agree with the score because the Pre-Budget Statement doesn't include any of the three key estimates related to borrowing and debt. Pages 28 and 29 have only some information about borrowing and debt, but lack any estimation. Therefore, following 2105 OBS Questionnaire and Guidelines I suggest answer D.

**RESEARCHER’S RESPONSE**

It is correct that no specific debt estimate is presented, but answer C was chosen since there is some information about borrowing (relating to GDP, creditors, debt service and payments due).

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058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?
A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Argentina

B.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: Expenditures by purpose-function and economic nature:

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree the score, and I would like to add that the Enacted Budget presents expenditure estimates here: http://www.mecon.gov.ar/onp/html/presutexto/ley2014/ley/pdf/anexo_estadistico/capitulo1/cap1pla2.pdf

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Argentina
A. 
Score: 100

Sources: Composition of expenditure for the National Administration by Ministry, Directorate, Agency, PROGRAM and economic nature:

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree with the scores and I would like to add that more detailed budget of each program, subprogram and activity is presented in Distribucion por Jurisdiccion /Entidad:

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Argentina
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: Resources by item and institutional nature:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Argentina

B.

Score: 67

Form annexed to Article 49 (public credit transactions):
Form annexed to Article 53 (additional public credit transactions):
Debt Consolidation Bond Issue:

Comments: The approved budget does not present the total outstanding debt at the end of the budget year. This information is on the website of the Secretariat of Debt.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0
065. How is the Citizens Budget disseminated to the public?

- **A.** A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- **B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- **C.** A Citizens Budget is disseminated only by using one means of dissemination.
- **D.** A Citizens Budget is not published.
- **E.** Not applicable/other (please comment).

**Argentina**

- **Score:** 0

**Sources:** N/A

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- **A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- **B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- **C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- **D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Argentina

D.
Score: 0

Sources: N/A

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Argentina

A. Score: 100


Comments: This information is updated approximately every 15 days. Esta información se actualiza cada 15 días aproximadamente.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Argentina

A. Score: 100


Comments: This information is updated approximately every 15 days
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: The Citizen's Website on budget execution (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html) compares the expenditures at various stages: budgeted, committed, due and paid. The monthly budget execution as reported from the website of the National Budget Office compares the execution of expenditures with the same period last year. This execution is updated quarterly. The latest information reported to date corresponds to March 2014: http://www.mecon.gov.ar/onz/html/ejecu_mensual/archivos/marzo14.pdf

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Argentina

A.

Score: 100
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Argentina

A. Score: 100

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: The Citizens' Website shows the collection of resources (classified by item, nature and jurisdiction) and compares the budgeted revenue with that actually collected. Also, the budget executed as reported at the National Budget Office website shows the execution of monthly revenue compared with the same period last year. The latest information available corresponds to March 2014: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo14.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: The budget execution of the Saving-Investment-Financing Account shows the monthly debt maturity payments (in local currency and foreign currency). Similarly, it shows the increase in liabilities from public borrowing (in local and foreign currency), but these are total amounts lacking adequate detail. The latest information available corresponds to March 2014: http://www.mecon.gov.ar/onp/html/resultado/caja/c2014/mar14.htm Similarly, the Secretariat of Finance publishes debt reports with the total debt stock, and detailed information on payments due (principal and interest): http://www.mecon.gob.ar/finanzas/sfinan/documentos/informe_deuda_publica_30-09-13.pdf However, this information is long overdue for an update (currently nine months behind).
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: This information is detailed in the Public Debt reports by the Secretariat of Financing, but it is not updated. The latest data is nine months overdue: http://www.mecon.gob.ar/finanzas/sfinan/documentos/informe_deuda_publica_30-09-13.pdf

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.
E. Not applicable/other (please comment).

Argentina

D.
Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Argentina

D.
Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Argentina

Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Argentina

Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: A Mid-Year Review is not produced

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Argentina
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: Volume I of the Investment Account presents a quantitative and narrative analysis of the differences between approved and executed expenditures: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/06comentarios.htm
Volume II shows the results by program and project within each ministry. It includes the total spending in its approved and due amounts (in dollars and as a percentage). Similarly, it includes a narrative explanation of the differences between approved and executed amounts: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/02intro.htm#

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

**Argentina**

**A.**

**Score:** 100


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**086. Does the Year-End Report present expenditure estimates for individual programs?**

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Argentina**

**A.**

**Score:** 100

**Sources:** Detailed information is presented for all selected programs: [http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/cuadro07.xls](http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/cuadro07.xls)

**PEER REVIEWER**
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score and it also is presented with an analysis and narrative explication about each execution’s programmes: [http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/01intro.htm](http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/01intro.htm)

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Argentina

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: Annex 1.2 shows the breakdown of resources by item (comparing budgeted, remaining revenue yet to be collected and collected): http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/sep/anexo1.12.xls

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score and I would like to add that the mentioned source Anexo 1.2 is only for Central Administration (Administracion Central). In order to consider the revenues for the National Administration (Administracion Nacional) it is necessary consider as well: 1) Anexo 2.12 Composicion de los recursos por rubro de los Organismos Descentralizados: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/sep/anexo2.12.xls 2) Anexo 3.12 Composicion de los recursos por rubro de las Instituciones de Seguridad Social: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/sep/anexo3.12.xls I would suggest to considering Cuadro N18 Composicion de los Recursos de la Administracion Nacional as main source because present revenues for National Administration (Administracion Nacional) See Cuadro 18, page 197: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/archivos/tomoi.pdf

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: Annex 1.2 shows the breakdown of resources by item (comparing budgeted, remaining revenue yet to be collected and executed): http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/sep/anexo1.12.xls
PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


RESEARCHER'S RESPONSE

I also believe that all sources of revenue are presented, not two-thirds, as in the answer chosen. A "B" was decided since they were not presented with the same level of disaggregation as on the Citizens' Website. However, I think the answer should be an A.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
**E.** Not applicable/other (please comment).

**Argentina**

**A.**

**Score:** 100

**Sources:** Table 34 shows the status relating to the Public Debt, internal and external, direct and indirect. [http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/cuadro34.xls](http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/cuadro34.xls) Additionally, Volume II separately includes detailed information on the status of public debt. [http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/sdp/anexoj.htm](http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/sdp/anexoj.htm)


**Peer Reviewer**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**091.** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

**D.** No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

**E.** Not applicable/other (please comment).

**Argentina**

**D.**

**Score:** 0

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Yes, I agree with the score and have no comments to add.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Argentina

B. Score: 67

Sources: In Volume II of the Investment Account Report, each ministry presents some comparison between non-financial data on inputs compared to targets presented in the budget: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoii/

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I don't agree with the score, considering as reference question 49 (which was answered B), then question 92 should be B as well. In the Year End Report the estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented. The narrative discussion is included in some programmes but not in all of them. I would like to clarify that the physical tracking system managed to cover 268 programs, this level of coverage representing 79.8% of a total of 336 programs that make up the National Public Administration. This information is available in Cuenta de Inversion Tomo II- El sistema de Siguimiento Fisico-Financiera en el punto 3. Cobertura del Sistema de seguimiento 2012: http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoii/01introa.htm But also is possible find more detailed information in: 1) Cuenta de Inversion 2012- Tomo II Resultados de los Programas y Proyectos de la Administracion Nacional, where the information is presented for each programmes of each Ministry, Organizations, et http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoii/01introb.htm 2) Cuenta de Inversion 2012 Tomo II Cuadros de Programas y Proyectos en Orden Institucional. It's presented consolidated information por each administrative level (Administacion Central, Organismos Descentralizados, e Instituciones de la Seguridad Social). - Anexo II.1 Resultado por Programa y Proyecto en Orden Institucional - Administracion Central - Anexo II.2. Resultado por Programa y Proyecto en Orden Institucional - Organismos Descentralizados - Anexo II.3. Resultado por Programa y Proyecto en Orden Institucional - Instituciones de la Seguridad Social

RESEARCHER'S RESPONSE
What the peer reviewer mentioned is correct. The answer should be changed to B.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

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<td>A.</td>
<td>Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.</td>
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<td>B.</td>
<td>Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.</td>
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<td>C.</td>
<td>Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.</td>
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<td>D.</td>
<td>No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.</td>
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<td>E.</td>
<td>Not applicable/other (please comment).</td>
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Argentina

B.

Score: 67

Sources: Volume II presents estimates of the differences between projected physical goals/results (per program) and the levels executed. See "Physical and Financial Tracking System and Outcomes by Program and Project in institutional order," but the written explanation is not thorough enough. http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoii/01introa.htm#

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: I don't agree with the score because the Argentina National Budget doesn't present nonfinancial data on results. Therefore I suggest answer "d". The researcher's answer is confusing nonfinancial data on results with nonfinancial data which correspond to question 92. Moreover, this answer is referred to in question 50, which I also suggested to answer "d".

RESEARCHER'S RESPONSE

This answer is linked to previous comments. We regard the physical goals and gross output as "non financial data," and therefore in this answer we capture the information related to them in the Year-End Report.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: These estimates are presented in Volume II. These policies are mainly evidenced in the programs of the Ministry of Social Development. Quantitative and qualitative data on various policies and actions benefitting socially vulnerable populations are specified there. [http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoii/jur85.htm](http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoii/jur85.htm)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Argentina

B.

Score: 67

Sources: In Volume I, the section "Savings-Investment-Financing Account by Entity" shows quantitative information on the outcomes of decentralized agencies, social security institutions, national universities, public companies and extra-budgetary funds:  http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/02intro.htm#

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Argentina

A.

Score: 100

Sources: Volume I includes a section on "Financial Statements", wherein a Balance Sheet, a Statement of Revenues and Expenditures, the Statement of Changes in Equity, the Sources and Uses of Funds Statement, and appendices with additional information, are reported:  http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/balance.htm
http://www.mecon.gov.ar/hacienda/cgn/cuenta/2012/tomoi/eofaf.xls

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: The number of resolutions adopted by the Association of Auditors (Colegio de Auditores) vary from year to year. They average around 250. Overall 20% correspond to performance audits (for management in the language of General Audit Office), 70% correspond to financial audits and the remaining 10% are special studies, compliance audits, monitoring audits, etc. The link to the publications is: [http://www.agn.gov.ar/informes/listado-de-informes](http://www.agn.gov.ar/informes/listado-de-informes) For example, you can see the following audits: Financial: Financial Statements for the Year ended 12/31/13, for the Rural Areas Development Project [or PRODEAR for the Spanish acronym] [http://www.agn.gov.ar/informes/estados-financieros-del-ejercicio-finalizado-el-311213-correspondiente-al-proyecto-de-7](http://www.agn.gov.ar/informes/estados-financieros-del-ejercicio-finalizado-el-311213-correspondiente-al-proyecto-de-7) Compliance: Article 8 of Law 25,152 of June 30, 2013 [http://www.agn.gov.ar/informes/articulo-8o-de-la-ley-25152-al-30-de-junio-de-2013](http://www.agn.gov.ar/informes/articulo-8o-de-la-ley-25152-al-30-de-junio-de-2013) Performance: Checking the management of Dam Safety Oversight as exercised by the Dam Safety Regulatory Agency [or ORSEP for the Spanish acronym] [http://www.agn.gov.ar/informes/verificar-la-gestion-de-fiscalizacion-de-seguridad-de-presas-ejercida-por-el-orsep](http://www.agn.gov.ar/informes/verificar-la-gestion-de-fiscalizacion-de-seguridad-de-presas-ejercida-por-el-orsep)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.
Not applicable/other (please comment).

Argentina

B.

Score: 67

Sources: It's difficult to estimate the amount of government entities that are subject to the AGN's jurisdiction due to different amount of entities that comprise the National Public Sector according to the Law 24.156, what's under the Ministry of Finance's budget classifiers (updated 2013) or those entities that are a part of the Investment Account Report. Notwithstanding, we use the former which includes the National Public Sector coming to 244 entities. At the same time, the proportion of entities audited is low compared to the amount of the total budget audited. For example, for the 2012 Investment Account Report about 70% of the total budget was audited. This report only represent 2 resolutions of the 250 approved annually due to the sample auditing that the AGN conducts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: For example, see the Financial Statements of the Trust Fund for Environmental Compensation - Matanza-Riachuelo Basin Authority [or ACUMAR for the Spanish acronym] through 12-31-2013: http://www.agn.gov.ar/informes/estados-contables-del-fideicomiso-fondo-de-compensacion-ambiental-acumar-al-31-12-2013

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Argentina

A. Yes

Score: 100

Sources: Audit reports are accompanied by an executive summary

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score and I would like to add that while the Annual Report includes a executive summary, its information is not so easy to understand for general public.

101. 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?

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).

Argentina
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Argentina

D. Score: 0

Sources: The actions taken by the executive to address their recommendations are not systematically published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

**Argentina**

C. Score: 33

**Sources:** The Senate, through the Budget Committee, calls in analysts and researchers to speak about the budget proposal before approving the budget.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

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104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

**Argentina**

D. Score: 0

**Sources:** N/A
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.
B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

Comments: We interviewed a legislator who attended the Committee on Budget and Treasury and this was his response.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score the Executive doesn't consult with Legislators during the formulating of its budget proposal. Nor it is considering in the formal budgetary process. The researcher forgot to quote what the interviewed Legislator said.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: The Executive Branch always sends the budget proposal in observance of the deadline (September 15 of each year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: Congress approves the budget before the start of the budget year, but the date depends on the parliamentary dynamic itself. Usually between the months of October/November. Last year it was approved in September.

Comments: The Executive's Budget Proposal was approved by the legislature on 09/26/2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Argentina

B.

Score: 67

Sources: The Financial Administration Act, or Law 24,156 (http://www.infoleg.gov.ar/infolegInternet/anexos/0-4999/554/texact.htm) provides that the legislature may modify the budget proposal without changing the balance of the budget, and that in the event that expenditures increase, the financial source thereof should be established.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score, and I would like to add that any change that Legislature makes can be vetoed by the President, which means the executive can undo the Legislature's changes if they do not agree with them.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
Sources: The Executive can transfer funds between items by Executive [or PEN for the Spanish acronym] Decrees, Chief of Cabinet administrative decisions or Ministry of Economy resolutions. The law requires that such budget changes be subsequently brought to the attention of Congress after the transfers are made. Transfers relating to secret and intelligence expenditures can only be provided by the National Congress. Law 26,124. http://infoleg.mecon.gov.ar/infolegInternet/anexos/115000-119999/118648/norma.htm

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the score. Since 2006 when the Article 37 of the Financial Management and Control Systems of the National Public Sector Law 24156 (Ley 24156 Administracion Financiera y sistema de Control del Sector Publico) was amended by Law 26124, the Executive has had more power to shifts funds without seeking Legislature approval. In fact the original article 37 claimed "They shall be reserved to Congress the decisions that affect the total budget and the amount of expected indebtedness and changes involving increase current expenditures at the expense of capital expenditure or financial applications, and involving a change distribution of the purposes". The new article 37 claims "Are reserved to Congress the decisions that affect the total budget and the amount of debt expected. The Chief of Cabinet can arrange it deems necessary budgetary changes within the total enacted budget for each law, being included modifications involving current expenses, capital expenditures, financial applications and distribution purposes".

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Argentina

Score: 0

Sources: These changes are usually carried out through administrative decisions of the Chief of Cabinet and need not necessarily be approved by Congress.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Argentina

Score: 0

Sources: The Executive spends the surplus without prior Congressional approval. Although there are laws that provide the general framework for the handling of surpluses by Congress, they were modified and are not put into practice. The Executive incorporates surpluses through a Decree of Necessity and Urgency that it communicates to Congress after being executed.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Argentina

B.

Score: 0

Sources: The supplementary budget was approved after the funds had been expended.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Argentina

E.

Score: 0
Sources: There are no contingency funds in Argentina.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Argentina

D.
Score: 0

Sources: N/A

Comments: We interviewed a legislator who gave us this response.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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).
Argentina

A.

Score: 100

Sources: The General Audit Office is a fully independent entity. The Annual Action Plan of the General Audit Office and its Annual Operating Plan are made in its own discretion and then submitted to parliament to be approved (ratified or amended) by the Joint Parliamentary Committee for Account Review, in accordance with the provisions in Law 24,156: http://www.infoleg.gov.ar/infolegInternet/anexos/0-4999/554/texact.htm Articles 117 and 118 of the Financial Administration Act, Law 24,156 (which creates and regulates the actions of the General Audit Office) establish the functions and areas that may be subject to external control by the General Audit Office.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Argentina

B.

Score: 67

Sources: The General Audit Office has a quality control department in its structure under the internal auditor. In turn, the agency has Res. 77, which establishes the framework for the circulation and reporting of audit programs that apply to the agencies for the purposes of their control. However, the new and recent Institutional Strategy Plan envisages a plan to improve the quality of reports by establishing new functions for the division and new rules for quality control consulting.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Argentina

A. Score: 100

Sources: http://www.infoleg.gov.ar/infolegInternet/anexos/0-4999/554/texact.htm Article 124 of the Financial Administration Act, Law 24,156, which regulates the operation of the General Audit Office, states: "Auditors General may be removed for gross misconduct or manifest dereliction of duty, by the procedures established for their appointment" Appointment is carried out by Congress, through the method set out in Articles 122 and 123 of that Act: ARTICLE 122.- Six of these auditors general shall be appointed by resolutions of both Chambers of the National Congress, through the appointment of three (3) to the Senate and three (3) to the Chamber of Deputies, according to the make up of each Chamber. Once the first auditors general are appointed, a lottery shall be held to determine which three (3) will remain in office for four (4) years, with the four (4) remaining getting a term of eight (8) years. ARTICLE 123.- The seventh Auditor General shall be appointed by joint resolution of the chairmen of the Senate and Chamber of Deputies, and will chair the body. This is the body of representation and execution of decisions for the auditors.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI
needs to fulfill its mandate.

E. Not applicable/other (please comment).

**Argentina**

**A.**

**Score:** 100

**Sources:** The General Audit Office is a decentralized agency of the legislative branch, and it has financial and operational self-sufficiency. Its budget is set annually by the Budget Act and approved by the Joint Parliamentary Committee for Account Review. The Association of Auditors has powers to enter into agreements, reallocate certain budget items, define its structure, etc.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Section 5. Public Engagement in the Budget Process**

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

**Argentina**

**A.**

**Score:** 100

budgetary process and main budgetary terms.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the
engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Argentina

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Argentina
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.
C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.
D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
E. Not applicable/other (please comment).

Argentina

126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Argentina

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<th>Score: 67</th>
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Sources: The legislative hearings where officials from the Ministry of Economy present the draft budget for debate are open to the public. There, researchers and budget analysts are typically invited to express their views. The Center for Public Policy Implementation for Fairness and Growth [or CIPPEC for the Spanish acronym] has taken part in these hearings to present their analysis of the Draft Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Argentina
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Argentina

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Argentina

B.
Score: 67

Sources: All legislative sessions (on site or in the committee) present their respective stenographic versions wherein the minutes are transcribed verbatim. However, sometimes this information can be delayed for publication. http://www.hcdn.gov.ar/secparl/dtaqui/versiones/index.html

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Argentina

B.
Score: 67

Sources: The General Audit Office has a Citizen Participation Program where NGOs are invited to express their preferences, concerns and comments about the different budget programs. The meetings are open and some agency officials participate. Similarly, in various international and national initiatives, such as meetings, conferences or seminars, the
General Audit Office has encouraged and facilitated the participation of NGOs linked to citizen oversight, the environment, etc. http://agnparticipacionciudadana.wordpress.com/

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

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Argentina

D. Score: 0

**Sources:** The General Audit Office has mechanisms for public participation in the planning of issues or programs subject to audit (Participatory Planning). But there is no mechanism by which the public can actively participate in the audit process.

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132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit
Argentina

A.

Score: 100

Sources: In addition to the broadcast channels available to the General Audit Office, there is: a website, social networks, youtube, etc. where reports, summaries, press releases, notes of interest, footage of association meetings, etc. are published, and the agency has an area for press and institutional relations where it presents the results of the most significant projects accessible to the media. Also, each year, public meetings are held with civil society actors in order to share concerns, preferences, results, etc. http://www.agn.gov.ar/ https://www.facebook.com/pages/Auditor%C3%ADa-General-de-la-Naci%C3%B3n/146517362119029?ref=tn_tnmn https://twitter.com/auditoriaagn http://www.youtube.com/user/AGNauditoria http://www.agn.gov.ar/prensa

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Argentina

C.

Score: 33

Sources: Through its web site: www.agn.gov.ar, the General Audit Office publishes its current Annual Operating Plan as well as the full list of all reports approved by the Association of Auditors General. These reports contain each and every one of the observations disclosed by the teams of auditors.
PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.