

Open Budget Survey 2017

Questionnaire

Argentina (English)

January 2018

COUNTRY QUESTIONNAIRE: ARGENTINA (ENGLISH)

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Head of Cabinet of Ministers, "Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017" ("Progress Report to the Honorable National Congress - fiscal Year 2017"), June 2016. Available online at http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: `?javascript:alert(document.lastModified)?`. Date of last amendment was 7/07/16, meeting the requirements stated in option "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 07 July 2016

Sources: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: `"javascript:alert(document.lastModified)"`. Date of last amendment was 7/07/16, meeting the requirements stated in option "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". Date of last amendment was 7/07/16, meeting the requirements stated in option "a."

Sources: Head of Cabinet of Ministers, “Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017” (“Progress Report to the Honorable National Congress - fiscal Year 2017”), June 2016. Document excerpted from the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) Document available here: http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: I would like to add that the Law of State Reform No. 24.629 states in article 2 “the obligation of the National Executive Branch to submit to the National Congress, before June 30 every year, a report on the most relevant aspects to be included in the Budget Proposal Bill for the following year.” This is the legal base for the preparation of the Progress Report. In this case, the Government complied with the law and also the submission deadline since, as seen in the document attached by the researcher, it was submitted to the National Congress on June 30 2016.

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Sources: Head of Cabinet of Ministers, “Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017” (“Progress Report to the Honorable National Congress - fiscal Year 2017”), June 2016. Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) Document available at http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Head of Cabinet of Ministers, “Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017” (“Progress Report to the Honorable National Congress - fiscal Year 2017”), June 2016. Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) Document available at http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf) As seen in the link, it is a PDF document (not machine readable)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Head of Cabinet of Ministers, "Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017" ("Progress Report to the Honorable National Congress - fiscal Year 2017"), June 2016. Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) Document available at http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Head of Cabinet of Ministers, "Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017" ("Progress Report to the Honorable National Congress - fiscal Year 2017"), June 2016. Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) Document available at http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Progress Report for the Honorable National Congress corresponding to FY 2017.

Sources: Head of Cabinet of Ministers, "Informe de Avance al Honorable Congreso de la Nación - Ejercicio 2017" ("Progress Report to the Honorable National Congress - fiscal Year 2017"), June 2016. Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) Document available at http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The original title of the documents is "Informe de Avance al Honorable Congreso de la Nación"

Researcher response: The title selected to mention the documents is the one stated in article 2, second paragraph, of Law No. 24.629. However, since the published document has this title, I agree with the suggestion of mentioning the document as "Informe de Avance al Honorable Congreso de la Nación."

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) and the Sitio del Ciudadano (<http://sitiodelciudadano.mecon.gov.ar> (<http://sitiodelciudadano.mecon.gov.ar>)). This information was not identified in any of the sites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: Search on the Website of the Office for Budget, Department of Finance, Ministry of Finance: The General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/proy2017.pdf>). Also available on the Website of the National Chamber of Deputies, <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...> (<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) Message of the General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Comments: Three attached files are included: 1. The General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017 which is published on the Website of the National Office for Budget of the Ministry of Finance. 2. The Message that accompanied the General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017 which is published on the Website of the National Office for Budget of the Ministry of Finance. 3. The General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, published on the Website of the National Chamber of Deputies. It is important to attach this document, since it contains the seal showing submission of the Bill to the Chamber.

Peer Reviewer

Opinion: Agree with Comments

Comments: Quisiera agregar que ademas de los documentos que el investigador adjuntó el sitio web de la Oficina Nacional de Presupuesto <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html>) publica los siguientes documentos que son parte del Proyecto de Ley de Presupuesto y que son claves para la discusión del Proyecto de Ley de Presupuesto: 1) Planillas anexas al articulado (en pdf y en word) (están incluidas en el archivo adjunto por el investigador pero aca también se pueden consultar de una manera mas amigable para leer= 2) Fascículos Jurisdicción Entidad (en pdf y en word) 3) Anexo Estadístico y Ubicación Geográfica (en pdf y en word)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the government reviewer’s suggestion of incorporating the reference to the attached spreadsheets (although they had been already included in the response, the search in the Website of the National Office for Budget is easier to access) Entity Jurisdiction Chapters, and Statistical and Geographical Location Annex.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 15 September 2016

Sources: Date excerpted from the bill sent by the Executive Branch to the National Congress: General Expenditure Budget Bill of the National Administration for Fiscal Year 2017, available at <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...> (<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) Date also available on the site of the Budget and Finance Committee on the official website of the National Chamber of Deputies:

<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacien...>
(<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacienda/proyectos/proyecto.jsp?id=190744>)

Peer Reviewer

Opinion: Agree with Comments

Comments: I would like to add that the Financial Administration Law No. 24.156, states in its article 26 that the Executive Branch shall submit the National Budget Proposal Bill to the National Chamber of Deputies before September 15 of the year preceding its entry into force.

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: Date excerpted from the bill sent by the Executive Branch to the National Congress: General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, available at: <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>
(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) Publication date was established using the last date when the website was updated, searching the following formula on the on Web browser: `?javascript:alert(document.lastModified)?`. Date of last amendment was 16/09/16, meeting the requirements stated in option ?a?.

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2017 Budget Bill Publication is also published on the National Office for Budget

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html>) Publication date was 16/9/2016 and it was established using the last date when the Website was updated, searching the following formula on the on Web browser: `"javascript:alert(document.lastModified)"`

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 16 September 2016

Sources: Date excerpted from the bill sent by the Executive Branch to the National Congress: General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, available at: <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>
(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) Publication date was established using the last date when the website was modified, searching the following formula on the web browser: `"javascript:alert(document.lastModified)"`. The site used was that of the National Chamber of Deputies. The document available on the site can be seen here:
<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>
(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) It is also available on the website of the National Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) The difference is that on that site the receipt date of the bill by the Congress is not included and, therefore, neither is its file number:
<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) In any case, the publication date is the same on the Congress website and the Ministry of Finance's. When using the following formula on the web browser: `"javascript:alert(document.lastModified)"` it is shown that the date of last change was 16/09/16 at 11:17:57.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: `?javascript:alert(document.lastModified)?`. Date of last change was 16/09/16 at 11:53:18. The document analyzed was the bill sent by the Executive Branch to the National Congress: General Expenditure Budget Bill of the National Administration for Fiscal Year 2017, available at <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...> (<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>)

Sources: El sitio consultado fue el de la Cámara de Diputados de la Nación. El documento disponible en el sitio se encuentra aquí: <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...> (<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) Sitio web del Congreso, en particular, de la Cámara de Diputados de la Nación, sección "Comisión de Presupuesto y Hacienda » Proyectos" <http://www.diputados.gov.ar/comisiones/permanentes/cpyhacien...> (<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacienda/proyectos/proyecto.jsp?id=190744>) También se encuentra disponible en el sitio web de la Oficina Nacional de Presupuesto, Secretaría de Hacienda, Ministerio de Hacienda y Finanzas Públicas: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) La diferencia es que allí no se indica la fecha de recepción del proyecto del Ejecutivo por parte del Congreso y, por tanto, el número de expediente: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) De todas formas, la fecha de publicación es la misma en el sitio del Congreso y en el del Ministerio de Hacienda. Al aplicar en el navegador web de este último la siguiente fórmula: `"javascript:alert(document.lastModified)"` surge que la fecha de última modificación data del 16/09/16 a las 11:17:57.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/proy2017.pdf>)

Sources: The General Expenditure Budget Bill of the National Administration for Fiscal Year 2017 is available on the website of the National Office for Budget, Department of Finance, Ministry of Finance. On the same site there is also the message accompanying said bill (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)). Also, attached spreadsheets and chapters by jurisdiction can be found at <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>). It is also available on the Congress' website, on the National Chamber of Deputies in particular, section "Comisión de Presupuesto y Hacienda » Proyectos" ("Budget and Finance Committee » Bills" <http://www.diputados.gov.ar/comisiones/permanentes/cpyhacien...> (<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacienda/proyectos/proyecto.jsp?id=190744>)). The difference is that this last document includes the seal indicating reception date of the Executive Branch's bill by the National Congress and its corresponding file number.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, available at <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>
(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>) The document (Proyecto de Ley de Presupuesto 2017) (2017 Budget Bill) it only available in PDF, therefore it is not machine readable nor accessible in other formats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The following information is available: Contratación de Obras o Adq. de Bienes y Serv. que Inciden en Ejercicios Futuros (Works Procurement or Purchase of Goods and Services Affecting Future Fiscal Years) (Attached to Article No. 11)

<http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa11.xls) Universidades Nacionales (National Universities) (Attached to Article No. 12) <http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/universidades.xlsx) Fondos Fiduciarios (Trust Funds) (Attached to Article No. 13) <http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/fondosfidu.xls) Contribuciones al Tesoro Nacional (Contributions to the National Treasury) (Attached to Article No. 20) <http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/contes10.xls)

Researcher response: I agree with the comment of the government reviewer. As a consequence, change the rating to “B”, and the following spreadsheets attached to the budget are in Xlsx format: “Composición del gasto por Finalidad-Función y por Jurisdicción” (“Expenditure Composition by Purpose-Function and by Jurisdiction”), “Contratación de Obras o Adq. de Bienes y Serv. que Inciden en Ejercicios Futuros” (“Works Procurement or Purchase of Goods and Services Affecting Future Fiscal Years”), “Universidades Nacionales” (“National Universities”), “Fondos Fiduciarios” (“Trust Funds”), “Contribuciones al Tesoro Nacional” (“Contributions to the National Treasury”), and in the Statistical annex of the National Administration the spreadsheet “Expenditure Composición del Gasto por Ubicación Geográfica y por Institución” (“Composition by Institution and Geographical Location”), and in the Statistical Annex O.D.eI.S.S. the spreadsheet “Cuenta Ahorro - Inversión - Financiamiento” (Savings Account - Investment - Financing”).

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: General Expenditure Budget Bill of the National Administration for Fiscal Year 2017, available at <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>
(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: General Expenditure Budget Bill of the National Administration for Fiscal Year 2017, available at <http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>
(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017

Sources: General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017, available at <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/proy2017.pdf>) Message of the General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) The following indicates the name and link for the documents that accompanied the General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017: Spreadsheets attached to the Budget Proposal Bill: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>) Chapters jurisdiction-entity: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#faciculos>) Statistical Annex and Geographical Location: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#anexo>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: Information not available on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp> (<http://www.mecon.gov.ar/onp>) nor from the Citizen’s Site (<http://sitiodelciudadano.mecon.gov.ar> (<http://sitiodelciudadano.mecon.gov.ar>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: The General Expenditure Budget Law of the National Administration for Fiscal Year 2017 was passed and enacted in the National Senate on November 30 2016. See text passed in the Senate on November 30 2016, excerpted from <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) Said information is corroborated in news published in the most popular Argentine newspapers, such as La Nación (<http://www.lanacion.com.ar/1961127-con-amplia-mayoria-el-senado-convirtio-en-ley-el-presupuesto-2017>)), as well as Government news agency, TELAM (<http://www.telam.com.ar/notas/201611/172013-senado-presupues...> (<http://www.telam.com.ar/notas/201611/172013-senado-presupuesto-2017-superpoderes.html>)), which in turn mentions a Twitter message from the President on that same date (<http://www.telam.com.ar/notas/201611/172166-gobierno-naciona...> (<http://www.telam.com.ar/notas/201611/172166-gobierno-nacional-mauricio-macri-gradecimiento-congreso-presupuesto-2017.html>)). The 2017 Budget Law (No. 27341) was enacted and published in the Official Gazette on December 21 2016 (see attached image document). See Law on Official Gazette: <https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Comments: Budget passed in the Senate on November 30 2016 and record of publication of the regulation on the Official Gazette are attached.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 30 November 2016

Sources: The General Expenditure Budget Law of the National Administration for Fiscal Year 2017 was passed and enacted in the National Senate on November 30 2016. Said information is corroborated in news published in the most popular Argentine newspapers, such as La Nación (<http://www.lanacion.com.ar/1961127-con-amplia-mayoria-el-sen...> (<http://www.lanacion.com.ar/1961127-con-amplia-mayoria-el-senado-convirtio-en-ley-el-presupuesto-2017>)), as well as Government news agency, TELAM (<http://www.telam.com.ar/notas/201611/172013-senado-presupues...> (<http://www.telam.com.ar/notas/201611/172013-senado-presupuesto-2017-superpoderes.html>)), which in turn mentions a Twitter message from the President on that same date (<http://www.telam.com.ar/notas/201611/172166-gobierno-naciona...> (<http://www.telam.com.ar/notas/201611/172166-gobierno-nacional-mauricio-macri-gradecimiento-congreso-presupuesto-2017.html>)). It is attached the text passed in the Senate on November 30 2016, excerpted from <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) Date of approval is stated at the end of the document (Law) published on the Official Gazette: <https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: The Law was passed by Congress on November 30 2016, and it was published on the Official Gazette on December 21 2016 together with its promulgating decree. While we were informed that the document was available immediately after the legislative approval of the law, it is not possible to find its exact date since that document is "downloadable" and therefore the "javascript:alert(document.lastModified)" cannot be effectively applied to indicate the date of last change. See Senate's website where the 2017 Budget Law can be downloaded from : <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) After discussing the matter with IBP, we select option "B" because it is only possible to verify the document's publication date on the Official Gazette, where it was published two weeks after its legislative approval.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 21 December 2016

Sources: The Law was published on the Official Gazettes on December 21 2016 (date indicated in the answer), but it was available before on the Senate's website. The formula "javascript:alert(document.lastModified)" cannot be used to indicate the date of last change on the Senate's website, since every time it is used it shows current date and time. This changes the previous answer (since it shows that the 2017 Budget Law is published 20 days after it was approved). Meanwhile we keep option "a" since it was so in 2016 and 2015 (the law was published within 15 days). On the other hand, the Department of Web Development and Design of the National Senate, as well as the Parliamentary Secretariat, were queried regarding the date when they uploaded the Law to their websites, but they indicated that they have no record of it, that it is an activity that is carried out as soon as the Law is approved and it is conveyed by the Parliamentary Secretary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: As mentioned in the answer above, it is not possible to be certain about the publication date on the Senate's website, we only know that the Official Gazette published the Law on December 21 2016.

Sources: The Law was published on the Official Gazettes on December 21 2016 (date indicated in the answer), but it was available before on the Senate's website. The formula "javascript:alert(document.lastModified)" cannot be used to indicate the date of last change on the Senate's website, since every time it is used it shows current date and time. This changes the previous answer (since it shows that the 2017 Budget Law is published 20 days after it was approved). Meanwhile we keep option "a" since it was so in 2016 and 2015 (the law was published within 15 days). On the other hand, the Department of Web Development and Design of the National Senate, as well as the Parliamentary Secretariat, were queried regarding the date when they uploaded the Law to their websites, but they indicated that they have no record of it, that it is an activity that is carried out as soon as the Law is approved and it is conveyed by the Parliamentary Secretary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: Download here <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...>
(<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) Also available in the Official Gazette:
<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Sources: Included as attachment.

Peer Reviewer

Opinion: Agree with Comments

Comments: Quisiera agregar además que el Presupuesto Aprobado se publica también en la web de la Oficina Nacional de Presupuesto <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdi...> (<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisiete.html>) También se publica la Decisión Administrativa N° 12 de distribución, la cual detalla analíticamente los niveles, que se aprueban por ley con carácter sintético, en función de los clasificadores. [presupuestarioshttp://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisi...](http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisi...)
(<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisiete.html#decision>)

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: It is in PDF format, download here <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...>
(<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) Also available in the Official Gazette:
<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The following spreadsheets are available: Works Procurement or Purchase of Goods and Services Affecting Future Fiscal Years Years (Attached to Article 11) <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/...>
(http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/planillas_anexas/capitulo1/anexa11.xls) National Universities (Attached to Article No. 12) <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/...>
(http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/planillas_anexas/capitulo1/universidades.xls) National Universities (B Spreadsheet attached to Article No. 12) <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/plani...>
(http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/planillas_anexas/capitulo1/universidades_b.xls) Trust Funds (Attached to Article 13) <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/...>
(http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/planillas_anexas/capitulo1/fondosfidu.xls) Contributions to the National Treasury (Attached to Article No. 20) <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/...>
(http://www.mecon.gov.ar/onp/html/presutexto/ley2017/ley/pdf/planillas_anexas/capitulo1/contes10.xls)

Researcher response: The spreadsheets mentioned by the reviewer were not considered since when reviewing the documents it is noted that their creation date is later than the closing of the Survey on December 31 2016, and also they would be outside the 3 months of the publication date of the Budget stated in question EB-1, December 21 2017. For this reason, since those documents cannot be methodologically assessed, the answer is C.

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The 2017 Budget Law can be downloaded here <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...>
(<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/>) Also available in the Official Gazette:
<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: The 2017 Budget Law of the National Administration for Fiscal Year 2017 available and downloadable here:
<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>)
Also available in the Official Gazette: <https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...>
(<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: General Budget of the National Administration for Fiscal Year 2017 - Law No. 27.341

Sources: General Budget Law of the National Administration for Fiscal Year 2017 available for download on the National Senate's website <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) Also available in the Official Gazette: <https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Also available on the website of the National Office of the Budget at <http://www.meccon.gov.ar/onp/html/presutexto/ley2017/leydosdi...> (<http://www.meccon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisiete.html>)

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: Document: General Budget Law of the National Administration for Fiscal Year 2017, posted on the on the National Senate's website, downloadable here <http://www.senado.gov.ar/parlamentario/comisiones/verExp/75...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/75.16/CD/PL>) No document of this type was found on the Ministry of Finance's website. Also, the National Office for Budget told us that there wasn't a citizen's budget on the Budget Law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016.

Sources: The regulation that governs the budgetary cycle was analyzed as well as the official websites of the Ministry of Finance. In turn, staff from the National Office for Budget confirmed that there is no public document comparable to a citizen's budget.

Comments: While the 2017 Budget has been already passed, fiscal year 2016 is being used since it is still possible that the CB corresponding to the 2017 Budget passed for 2017 will be published (deadline in accordance with the OBS methodology is 3 months since the budget is passed). As indicated in "sources", no CB has been published on any of the budgetary documents when this survey was completed - December 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: In the comments section, there are no comments needed since the Executive Branch does not prepare a citizen's budget.

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: There is no document comparable to a citizen's budget, in accordance with the OBS methodology. In fact, there is no citizen's version of the EBP nor the EB, and that is why, after consultation with IBP, answer D was selected. The inexistence of this document was corroborated as from the analysis of the corresponding regulation and the search on official websites. In turn, this was corroborated by the staff of the National Office for Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: There is no regulation that established the obligation to publish a citizen's budget, nor a similar document on the government's official websites. Staff of the National Office for Budget confirmed that there is no document of that type.

Sources: The analysis of regulations and consultation of official websites indicate that this document does not exist. This information was confirmed by staff from the National Office of the Budget.

Comments: Staff from the National Office for Budget of the Ministry of Finance confirmed that there is no public document comparable to a citizen's budget. The website <http://sitiodelciudadano.mecon.gov.ar/> (<http://sitiodelciudadano.mecon.gov.ar/>) is the thing most similar to that kind of document, but it is limited to providing updated information in a relatively accessible format about budgetary implementation. For that reason, we consider that it does not meet the requirements necessary to be considered a Citizen's Budget (only applicable to EBP or EB citizens versions).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: The analysis of regulations and consultation of official websites indicate that this document does not exist. This information was confirmed by staff from the National Office of the Budget.

Comments: There is no citizen's version of the EBP and EB. The only thing related to it is a citizen's version of the IY Report, called the Citizen's Site (<http://sitiodelciudadano.mecon.gov.ar/> (<http://sitiodelciudadano.mecon.gov.ar/>)), which is updated weekly. This site is not considered a citizen's version since it is used as source for the IYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: The analysis of regulations and consultation of official websites indicate that this document does not exist. This information was confirmed by staff from the National Office of the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: n/a

Sources: The analysis of regulations and consultation of official websites indicate that this document does not exist. This information was confirmed by staff from the National Office of the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: n/a

Sources: The analysis of regulations and consultation of official websites indicate that this document does not exist. This information was confirmed by staff from the National Office of the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: There is no document published comparable to a CB.

Sources: There is no document published comparable to a CB. The analysis of regulations and consultation of official websites indicated that this document does not exist. In turn, this information was confirmed by staff from the National Office of the Budget.

Comments: While it could be said that, due to its name, the Citizen's Site would be a CB, or at least a CB of the IYR, it appears certain that for the purposes of this survey it is considered as a document part of the IYR. In fact, it is an online platform that provides information on budgetary implementation updated and downloadable in open data format, providing key information regarding budget implementation. This document/site shall be taking into account when assessing the IYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: The last seven published documents are taken as reference (published no later than December 31 2016) on the Website of the Office for Budget, Department of Finance, Ministry of Finance. Budget implementation documents can be downloaded from the following link on the National Office for Budget website:http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscu... (http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscuatro.html?var1=ejecadmindosdieciseis) Those documents correspond to monthly budgetary implementation. Document: Budget Implementation Report of October 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octu... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octubre16.pdf) Document: Budget Implementation Report of September 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/sept... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/septiembre16.pdf) Document: Budget Implementation Report of August 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agos... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agosto16.pdf) Document: Budget Implementation Report of July 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juli... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/julio16.pdf) Document: Budget Implementation Report of June 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Document: Budget Implementation Report of May 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Also, the Fiscal Journal corresponding to the first quarter of 2016 is taken as a reference (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>)), in addition to the following physical financial implementation reports: - First Quarter Physical Financial Implementation Report: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf) - Second Quarter Physical Financial Implementation: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf) - Third Quarter Physical Financial Implementation Report: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Faltan documentos sobre la ejecución presupuestaria que están publicados en el sitio web de la Oficina Nacional de Presupuesto. A los documentos mencionados por el investigador hay que sumar los siguientes meses: 1) Ejecución Presupuestaria de la Administración Nacional - Enero 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/enero16.pdf) 2) Ejecución Presupuestaria de la Administración Nacional - Febrero 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febr... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febrero16.pdf) 3) Ejecución Presupuestaria de la Administración Nacional - Marzo 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo16.pdf) 4) Ejecución Presupuestaria de la Administración Nacional - Abril 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Además, también relacionado con la ejecución presupuestaria la Oficina de Presupuesto publica el "Boletín Fiscal" trimestralmente. La información consignada en este documento está relacionada con la Cuenta Ahorro-Inversión-Financiamiento de la Administración Nacional y también presenta información sobre los recursos y gastos ejecutados por la Administración Nacional comparados con el periodo anterior al analizado. Cabe destacar que también se presentan las modificaciones presupuestarias que se realizan a la Ley de Presupuesto aprobada por el Congreso. La información en el Boletín Fiscal es más amplia y detallada que la información en la ejecución mensual. Los diferentes Boletín fiscales pueden consultarse en los siguientes sitios: 5) Boletín Fiscal - Primer Trimestre 2016 <http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>) 6) Boletín Fiscal - Segundo Trimestre 2016 <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) 7) Boletín Fiscal - Tercer Trimestre 2016 <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) El otro tipo de documento relacionado con la ejecución/evaluación del presupuesto que elabora la ONP (Oficina Nacional de Presupuesto) es el Informe de Seguimiento Físico-Financiero del Presupuesto Nacional que se elabora trimestralmente. Este informe refleja la evolución y desempeño de las políticas y programas presupuestarios de acuerdo al enfoque sectorial basado en la clasificación por finalidad y función del gasto. De esta forma, se agrupan los

programas destinados a atender una misma naturaleza de servicios públicos, con independencia de la clasificación institucional (jurisdiccional) del organismo encargado de su ejecución. El informe se compone de dos secciones. En la primera, se realiza un análisis de la ejecución presupuestaria y el desempeño de los principales conceptos que componen el gasto en cada una de las funciones. En la segunda sección, se expone un cuadro general con el desempeño físico-financiero de todos los programas con seguimiento de metas físicas, de acuerdo al clasificador institucional del gasto. Los informes pueden ser consultados en el siguiente sitio: 8) Seguimiento Físico-Financiero - Presupuesto de la Administración Nacional - Acumulado Primer Trimestre http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf) 9) Seguimiento Físico-Financiero - Presupuesto de la Administración Nacional - Acumulado Segundo Trimestre http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf) 10) Seguimiento Físico-Financiero - Presupuesto de la Administración Nacional - Acumulado Tercer Trimestre http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf)

Government Reviewer

Opinion: Agree

Researcher response: Regarding implementation reports, we should include the report for March 2016, since the OBS methodology requires only the last seven implementation reports in order to assess answers (See guide for answer IYR-2). On the other hand, I agree to incorporating the Fiscal Journal corresponding to the first quarter of 2016, last published 18/11/16. Regarding the Fiscal Journal corresponding to the second quarter, when using the formula "javascript:alert(document.lastModified)" it is shown that the last modification of the document was 6/1/2017. On that basis, considering that the cut-off date of this stage of the survey is 31/12/17, it cannot be considered. Finally, I agree to include the Physical >Financial Implementation Reports corresponding to the three 2016 quarters, since when using the abovementioned formula in the documents, it is shown that the last modifications made to those documents were on: - First Quarter Physical Financial Implementation Report: 23/6/16. - Second Quarter Physical Financial Implementation Report: 29/8/16. - Third Quarter Physical Financial Implementation Report: 2/12/16.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: As of December 2016, the last report available is October 2016. Document: Budget Implementation Report of October 2016, available online: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octu... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octubre16.pdf). Document: The date when the documents was uploaded was before December 20 2016 (Information obtained by using the formula "javascript:alert(document.lastModified)" in the web browser). The information on budget implementation is also posted on the Citizen's Site (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html)), weekly updated. It is considered that the IYR is made of both monthly budget implementation reports, and the budget implementation information posted on the Citizen's Site. As of December 2016, previous monthly reports were also available, therefore, 6 of them are selected as reference: Document: Budget Implementation Report of September 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/sept... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/septiembre16.pdf) Last modification: November 14, 2016. Document: Budget Implementation Report of August 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agos... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agosto16.pdf) Last modification: November 14, 2016. Document: Budget Implementation Report of July 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juli... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/julio16.pdf) Last modification: November 11, 2016. Document: Budget Implementation Report of June 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Last modification: September 9, 2016. Document: Budget Implementation Report of May 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Last modification: September 9, 2016. Document: Budget Implementation Report of April 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Last modification: July 13, 2016. On the other hand, the Physical Financial Implementation Reports for the first three quarters of 2016 are considered: - First Quarter Physical Financial Implementation Report: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim1... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf) Last modification: 23/6/16. - Second Quarter Physical Financial Implementation Report: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf) Last modification: 29/8/16. - Third Quarter Physical Financial Implementation Report: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf) Last modification: 2/12/16.

Peer Reviewer

Opinion: Agree with Comments

Comments: Como señalé en la pregunta anterior se deberían considerar también los siguientes informes: 1) Ejecución Presupuestaria de la Administración Nacional - Enero 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/enero16.pdf) 2) Ejecución Presupuestaria de la Administración Nacional - Febrero 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febr... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febrero16.pdf) 3) Ejecución Presupuestaria de la Administración Nacional - Marzo 2016 http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo16.pdf) 4) Boletín Fiscal - Primer Trimestre 2016 <http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>) - Publicado en Agosto 2016 5) Boletín Fiscal - Segundo Trimestre 2016 <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...>

(<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) - Publicado en Octubre 2016 6) Boletín Fiscal - Tercer Trimestre 2016 (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) - Publicado en Diciembre 2016 7) Seguimiento Físico-Financiero - Presupuesto de la Administración Nacional - Acumulado Primer Trimestre (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf) 8) Seguimiento Físico-Financiero - Presupuesto de la Administración Nacional - Acumulado Segundo Trimestre (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf) 9) Seguimiento Físico-Financiero - Presupuesto de la Administración Nacional - Acumulado Tercer Trimestre (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf) No es posible determinar la fecha de publicación de los informes de Seguimiento Físico-Financiero

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The National Administration Budget Implementation Report - Cumulative is monthly. Its publication is done within the two months after the end of the reviewed period. Since it does not meet any of the options, we prioritize the fact that it is monthly and therefore, we select option "a."

Researcher response: While the publication time of the last seven reports is uneven none of them is published within a month. Even the publication term of the monthly reports corresponding to the months of July, May and March exceeded three months following the last modification. The publication date of the Fiscal Journal corresponding to the First Quarter was 18/11/16, that is, exceeding three months after the period end. Physical financial implementation reports also had uneven publication terms. - First Quarter Physical Financial Implementation Report: 23/6/16. - Second Quarter Physical Financial Implementation Report: 29/8/16. - Third Quarter Physical Financial Implementation Report: 2/12/16. Considering the disparity among publication dates, and that most of the last seven monthly implementation reports have been published within three months, I consider option C is the correct one.

IBP comment: Se mantiene la respuesta como C pues de acuerdo a la metodología de la Encuesta de Presupeusto Abierto 2017 y dados los tiempos de publicación de los informes mensuales y trimestrales que se consideran como IYR, es la respuesta que más se ajusta es la periodicidad de la publicación.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 09 September 2016 for the last three reports (April - June 2016) 13 July 2016 for the previous three reports (January - March 2016)

Sources: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: ?javascript:alert(document.lastModified)?. For the 7 documents on which the formula was used, we choose option ?c?. The last modification date of the three reports is September 9, 2016. Document: Budget Implementation Report of June 2016:

http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Last modification: September 9, 2016. Document: Budget Implementation Report of May 2016:

http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf)

Last modification: September 9, 2016. Document: Budget Implementation Report of April 2016:

http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Last modification: September 9, 2016 The last modification date of the three immediately previous reports is September 13, 2016, as stated for each report mentioned below. Document: Budget Implementation Report of March 2016:

http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo16.pdf)

Last modification: July 13, 2016 Document: Budget Implementation Report of February 2016:

http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febr... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febrero16.pdf)

Last modification: July 13, 2016 Document: Budget Implementation Report of January 2016:

http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/enero16.pdf)

Last modification: July 13, 2016 Regarding the last report from 2015, its publication date is April 26, 2016. Document: Budget Implementation Report of December 2015: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/dici...

(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/diciembre15.pdf) Last modification: April 26, 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: Fiscal Journal - First Quarter - published August 2016 Fiscal Journal - Second Quarter - published October 2016 Fiscal Journal - Third Quarter - published December 2016 It's not possible to ascertain the publication date of the Physical-Financial Monitoring reports of the National Administration

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". The formula was applied to the last 7 documents that were published, since budget implementation is monthly.

Sources: Document: Budget Implementation Report of June 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Last modification: September 9, 2016. Document: Budget Implementation Report of May 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Last modification: September 9, 2016. Document: Budget Implementation Report of April 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Last modification: September 9, 2016. Document: Budget Implementation Report of March 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo16.pdf) Last modification: July 13, 2016 Document: Budget Implementation Report of February 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febr... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febrero16.pdf) Last modification: July 13, 2016 Document: Budget Implementation Report of January 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/enero16.pdf) Last modification: July 13, 2016 Document: Budget Implementation Report of December 2015: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/dici... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/diciembre15.pdf) Last modification: April 26, 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: National Administration Monthly Budget Implementation Reports: http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscu... (http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscuatro.html?var1=ejecadmindosdieciseis). Budget implementation weekly updated on the Citizen's Site: (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html))

Sources: Links for each document appear below: Document: Budget Implementation Report of October 2016, available online: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octu... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octubre16.pdf). Document: Document: Budget Implementation Report of September 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/sept... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/septiembre16.pdf) Document: Budget Implementation Report of August 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agos... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agosto16.pdf) Document: Budget Implementation Report of July 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juli... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/julio16.pdf) Document: Budget Implementation Report of June 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Document: Budget Implementation Report of May 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Document: Budget Implementation Report of April 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Also, weekly updated information can be found on the Citizen's Site: http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html).

Peer Reviewer

Opinion: Agree with Comments

Comments: I would also consider the links to the documents that I have mentioned on question IYRS 1

http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf)

http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf)

http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf)

Fiscal Journal - First Quarter 2016 <http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...>

(<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>) Fiscal Journal - Second Quarter 2016

<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) Fiscal

Journal - Third Quarter 2016 <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...>

(<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) Physical-Financial Monitoring - National Administration Budget - Cumulative

First Quarter http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1er...

(http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf) Physical-Financial Monitoring - National Administration Budget -

Cumulative Second Quarter http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do...

(http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf) Physical-Financial Monitoring - National Administration Budget -

Cumulative Third Quarter http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er...
(http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf)

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Document: Budget Implementation Report of June 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Document: Budget Implementation Report of May 2016,
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf)
Document: Budget Implementation Report of April 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Document: Budget Implementation Report of March 2016:
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo16.pdf)
Document: Budget Implementation Report of February 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febr...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febrero16.pdf) Document: Budget Implementation Report of January 2016,
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/enero16.pdf)
Document: Budget Implementation Report of December 2015, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/dici...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/diciembre15.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Fiscal Journal and the Physical-Financial Monitoring documents are published in PDF format

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Budget implementation reports can be found at http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscu...
(http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscuatro.html?var1=ejecadmindosdieciseis), and weekly updated budget information
can be found at the Citizen's Site (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu...
(http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html)). Document: Budget Implementation Report of October 2016, available
online: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octu...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octubre16.pdf). Document: Budget Implementation Report of September 2016:
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/sept...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/septiembre16.pdf) Document: Budget Implementation Report of August 2016:
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agos... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agosto16.pdf)
Document: Budget Implementation Report of July 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juli...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/julio16.pdf) Document: Budget Implementation Report of June 2016:
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf)
Document: Budget Implementation Report of May 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo...
(http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Document: Budget Implementation Report of April 2016,
http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf)
Citizen's Site - Budget Implementation: http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu...
(http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: Document: Budget Implementation Report of June 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Document: Budget Implementation Report of May 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Document: Budget Implementation Report of April 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Document: Budget Implementation Report of March 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/marzo16.pdf) Document: Budget Implementation Report of February 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febr... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/febrero16.pdf) Document: Budget Implementation Report of January 2016, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/enero16.pdf) Document: Budget Implementation Report of December 2015, http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/dici... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/diciembre15.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: - "National Administration Budget Implementation. Cumulative as of October 2016 (provisional)": Last implementation report available as of December 31, 2016. - "Citizen's Site"

Sources: Document: Budget Implementation Report of October 2016, available online: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octu... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/octubre16.pdf). Document: Budget Implementation Report of September 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/sept... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/septiembre16.pdf) Document: Budget Implementation Report of August 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agos... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/agosto16.pdf) Document: Budget Implementation Report of July 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juli... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/julio16.pdf) Document: Budget Implementation Report of June 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf) Document: Budget Implementation Report of May 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/mayo16.pdf) Document: Budget Implementation Report of April 2016: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/abril16.pdf) Citizen's Site - Budget Implementation: http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html)

Peer Reviewer

Opinion: Agree with Comments

Comments: I would also add the documents I have mentioned in question IYRS1, which are the following: 1) Quarterly Fiscal Journal (First, Second, Third Quarters) <http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>) <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) <http://www.mecon.gov.ar/onp/html/boletin/3ertrim16/3ertrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/3ertrim16/3ertrim16.pdf>) 2) Physical-Financial Monitoring - National Administration Budget - Quarterly Seguimiento Físico-Financiero (First, Second, Third Quarters Cumulative) http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/1ertrim16.pdf) http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2do... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/2dotrim16.pdf) http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3er... (http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf)

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: a.

Sources: Ministry of Finance, Citizen's Site, http://sitiodelciudadano.mecon.gov.ar/sici/ca06_gastos_finfu... (http://sitiodelciudadano.mecon.gov.ar/sici/ca06_gastos_finfun.html) It is an online platform where weekly updated budget implementation information is posted, easy to access and understand. This page

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Given the reviewer's comment on question 067, this answer is changed from B to A. A citizen's version of the IYR can be found here: <http://www.mecon.gov.ar/onp/html/#> (<http://www.mecon.gov.ar/onp/html/#>) clicking on "Informe Resumen Físico-Financiero Trimestral (orientado al ciudadano)" ("Quarterly Physical-Financial Summary Report (citizen friendly)").

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: The document is not prepared. Officials from the National Office for Budget were consulted and the site including information on the Budget System was reviewed (<http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)). While monthly budget implementation reports are prepared, there is no mid year report strictly speaking.

Comments: A screenshot of the National Office for Budget is attached, showing within a red box the access routes to budget implementation bases (monthly, since the quarterly basis includes outdated documents, available up to 2007).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website (<http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website (<http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a "citizens version" of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. This is also mentioned on the National Office for Budget's website <http://www.mecon.gov.ar/onp/html/> (<http://www.mecon.gov.ar/onp/html/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: Ministry of Finance, Investment Account 2015, June 29, 2015, Available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: Document: Ministry of Finance, Investment Account 2015, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)
Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". It should be noted that the document does not record the date when it was submitted to the Congress, since the date shown in the document "June 25, 2015" is incorrect, for the investment account for a current fiscal year couldn't be submitted. That is why the only hint to be considered is the investment account dated with the last modification of the site. It should be noted that this date matches the one in several investment account sites and all uploaded documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 25 August 2016

Sources: Document: Ministry of Finance, Investment Account 2015, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)
Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: ? javascript:alert(document.lastModified)?. It should be noted that the document does not record the date when it was submitted to the Congress, since

the date shown in the document "June 25, 2015" is incorrect, for the investment account for a current fiscal year couldn't be submitted. That is why the only hint to be considered is the investment account dated with the last modification of the site. It should be noted that this date matches the one in several investment account sites and all uploaded documents.

Comments: Book II is taken as reference, which can be seen on the following link (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/archivos/to...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/archivos/tomoi.pdf>)) and can be downloaded in pdf format (attached). It should be noted that the whole investment account is included on the website, highlighting in the attached image the section from which documents can be downloaded (including attachments).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Publication date was established using the last date when the mentioned Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". It should be noted that the document does not record the date when it was submitted to the Congress, since the date shown in the document "June 25, 2015" is incorrect, for the investment account for a current fiscal year couldn't be submitted. That is why the only hint to be considered is the investment account dated with the last modification of the site. It should be noted that this date matches the several investment account websites and all uploaded documents. Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". Date of last amendment was August 25, 2016, meeting the requirements stated in option ?b?.

Sources: Document: Ministry of Finance, 2015 Investment Account, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...>
(<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Sources: Document: Ministry of Finance, 2015 Investment Account, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Document: Ministry of Finance, 2015 Investment Account, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Document: Ministry of Finance, 2015 Investment Account, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: Document: Ministry of Finance, 2015 Investment Account, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Investment Account 2015

Sources: Document: Ministry of Finance, 2015 Investment Account, available online at <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: Documento: Ministerio de Economía y Finanzas Públicas, Cuenta de Inversión 2015, disponible online en: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: c. (33)

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". The formula was used on the document (excerpted from the official website of the General Auditing Office) in both of its parts: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Last modification date was March 14, 2016. In turn, the date when the Financial Statements were approved by the Audit recorded on those documents is February 16, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the

date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 14 March 2016

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: ?javascript:alert(document.lastModified)?. The formula was used on the document (excerpted from the official website of the General Auditing Office) in both of its parts: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Last modification date was March 14, 2016. In turn, the date when the Financial Statements were approved by the Audit recorded on those documents is February 16, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: "javascript:alert(document.lastModified)". The formula was used on the document (excerpted from the official website of the General Auditing Office) in both of its parts: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Last modification date was March 14, 2016.

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Publication date was established using the last date when the Website was updated, searching the following formula on the on Web browser: ?javascript:alert(document.lastModified)?. The formula was used on the document (excerpted from the official website of the General Auditing Office) in both of its parts: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) Last modification date was March 14, 2016. In turn, the date when the Financial Statements were approved by the Audit recorded on those documents is February 16, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: Official website of the General Auditing Office The report can be downloaded at the following link: <http://www.agn.gov.ar/informes/estados-contables-correspondi...> (<http://www.agn.gov.ar/informes/estados-contables-correspondientes-la-cuenta-de-inversion-del-ejercicio-fiscal-2014>) Both parts of the report can be accessed from that link: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report Part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a "citizens version" of the AR?

a. Yes

b. No

Answer: b.

Sources: General Auditing Office, Auditor's Report on Financial Statements corresponding to the 2014 Fiscal Year Investment Account, official website of the General Auditing Office, available online: Report part 1: http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf (http://www.agn.gov.ar/files/informes/2016_055reso_0.pdf) Report part 2: http://www.agn.gov.ar/files/informes/2016_054info.pdf (http://www.agn.gov.ar/files/informes/2016_054info.pdf) In turn, we contacted staff from the General Auditing Office who said that no document comparable to a citizen's version of the Audit Report is prepared.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Budget information can be consulted mainly on two sites. Firstly, on the website of the National Office for Budget, under the Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/onp/> (<http://www.mecon.gov.ar/onp/>) Secondly, the information corresponding to budget implementation is also available on the "Citizen's Site," also under the Department of Finance, Ministry of Finance: <http://sitiodelciudadano.mecon.gov.ar/> (<http://sitiodelciudadano.mecon.gov.ar/>) On the other hand, the Investment Account is included on the website of the General Accounting Office, also under the Department of Finance, Ministry of Finance: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/>) Finally, the Audit Report on the Investment Account is posted on the General Auditing Office: <http://www.agn.gov.ar/> (<http://www.agn.gov.ar/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: The documents can be downloaded from the Citizen's Site, both regarding the current fiscal year (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html)) and the previous ones (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html). Documents are downloadable in PDF, XLS and CSV format, among others. Also, there are additional views. Income and expenses of the current year can also be seen in PDF format in a document on the Consolidated Budget of the National Public Sector prepared by the Ministry of Finance: <http://www.mecon.gov.ar/onp/html/consolidado/2016/Pcspn16.pdf> (<http://www.mecon.gov.ar/onp/html/consolidado/2016/Pcspn16.pdf>) Documents on budget implementation can be downloaded from the National Office for Budget's site. Since they are available on links on PDF format, they can be downloaded or viewed on a specific site. For instance, information on monthly budget implementation can be downloaded from a specific section: http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscua... (http://www.mecon.gov.ar/onp/html/ejectexto/ejec_admin_doscua.html?var1=ejecadmindosdieciseis) Finally, the investment account also (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2014/tomoi/02...> (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2014/tomoi/02intro.htm>)) can be downloaded in XLS format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Income and expenses can also be assessed in biannual consolidated documents, that is, "Multi-Annual Budget," also downloadable from the Office for Budget's website. As an example, the 2014-2016 Multi-Annual Budget is mentioned: <http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurian...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurianual/plurianual2014-2016.pdf>) This is a PDF, therefore not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Regarding the Citizen's Site, information can be viewed in graphs and charts that simplify data access and analysis: http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html) The PDF format on the bi-annual consolidated budget prepared by the Ministry of Finance also includes graphs that make it easier to understand the budget and show how income and expenses are detailed. While not all websites offer these visual resources, we answer YES since some of them do.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In addition to the abovementioned reports, there are noted documents prepared by the National Office for Budget, especially the Quarterly Physical-Financial Summary Report (citizen oriented). Said quarterly reports for fiscal year 2016 are detailed below: Quarterly Physical-Financial Summary Report (citizen oriented http://www.meccon.gov.ar/onp/html/evatexto/billiken_dostrece...) (http://www.meccon.gov.ar/onp/html/evatexto/billiken_dostrece.html?var1=billikendosdieciseis) Physical-Financial Monitoring - National Administration Budget - Quarterly http://www.meccon.gov.ar/onp/html/evatexto/segui_presu_dosuno... (http://www.meccon.gov.ar/onp/html/evatexto/segui_presu_dosuno.html?var1=seguipresudosdieciseis) Physical-Financial Monitoring Executive Summary <http://www.meccon.gov.ar/onp/html/evatexto/sintesis.html?var1...> (<http://www.meccon.gov.ar/onp/html/evatexto/sintesis.html?var1=sintesisdosdieciseis>)

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: The main regulation that governs the budget system is law No. 24.156 of Financial Administration and National Public Sector Control Systems (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>)). Since it is a law, it must be published in the Official Gazette (www.boletinoficial.gob.ar (<http://www.boletinoficial.gob.ar>)) in accordance with Article 5 of the National Civil and Commercial Code and Decree No. 659/47. Article 75, subsection 8 of the Constitution provides that Congress is required to annually set the general expenses budget and resource estimate of the National Administration, based on the government's general program and public investments plan; and also to approve or reject the investment account (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/804/norma.htm>)). While it is not a question strictly confined to budget transparency, Article 25 of Law No. 24.156 regulates the type of information that shall be included in the budget proposal to be prepared by the Executive Branch. In turn, Article 26 states the date when the Executive Branch is required to submit the budget proposal, as well as the explanatory information that shall be included in the "message." Additionally, regarding information disaggregation, Article 30 of Law No. 30 states that "Once the general budget law is enacted, the National Executive Branch shall decree the administrative distribution of the expenses budget. The administrative distribution of the expenses budget shall consist of the disaggregated presentation up to the last level provided in the classifiers and scheduling categories used, credits and appropriations included in the general budget law. The issuance of this regulatory instrument shall imply the exercising of the constitutional power of the Executive Branch to decree the use of authorizations to spend and the use of the necessary financing resources." Since it is an Executive Branch decree, it shall be published in the Official Gazette (<https://www.boletinoficial.gob.ar/> (<https://www.boletinoficial.gob.ar/>)). Article 32 of the Law provides that "Jurisdictions and Entities stated in this law are required to keep records of budget implementation in the conditions mentioned in the regulation. At a minimum, the liquidation or the moment then resources are accrued and their effective collection shall be recorded and, regarding expenses budget, in addition to the moment when resources are accrued, in accordance with the previous article, commitment and payment stages shall also be recorded." However, the regulation does not require that information to be publicly accessible, nor that budget implementation reports be prepared. On the other hand, regarding State-owned companies' budget, Article 51 provides that their budgets shall be published in the Official Gazette, stating that "The National Executive Branch is required to publish in the Official Gazette a summary of the budgets of State-owned companies and Public entities not included in the National Administration, including basic contents stated in Article 46." Article 107 of the Law also provides that the National Auditing Commission shall report "to the public, on a periodical basis" its monitoring activity on the budget management of the Central Public Administration. For its part, Article 119 provides that "In order to carry out its duties, the National Auditing Office shall be able to: f) Publish all the material mentioned in the previous subsection except for the material deemed confidential by the Mixed Parliamentary Committee Controller of Accounts." In turn, the following regulations also regulate this matter: - Law No. 25.917 - Fiscal Responsibility (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/95000...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/95000-99999/97698/norma.htm>)) - Law No. 25.152 - Fiscal Convertibility Regime (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/60000...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/60000-64999/60039/texact.htm>)) - Law No. 11.672 - Permanent Budget Complementary Law (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/20000...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/20000-24999/24541/texact.htm#1>)) In addition, the Deputies and Senators sessions are not public in accordance to their respective regulations, as well as their respective Budget and Finance Committee meetings. Also, written transcriptions of the sessions are public (<http://www.diputados.gov.ar/institucional/reglamento/> (<http://www.diputados.gov.ar/institucional/reglamento/>) and <http://www.senado.gov.ar/parlamentario/sesiones/tac> (<http://www.senado.gov.ar/parlamentario/sesiones/tac>)) More information on the law regulating the national budget system is available on website of the the National Office for Budget: <http://www.meccon.gov.ar/onp/html/sistexto/disposiciones.html...> (<http://www.meccon.gov.ar/onp/html/sistexto/disposiciones.html?var1=permanentes#>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The regulations below can be added to the abovementioned: LAW No. 24.629 COMPLEMENTARY REGULATIONS FOR BUDGET AND ADMINISTRATIVE REORGANIZATION <http://servicios.infoleg.gob.ar/infolegInternet/anexos/30000...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/30000-34999/34209/norma.htm>) Decree No. 1.344/07 Regulation of the Financial

Administration Law and National Public Sector Control System No. 24.156 <http://servicios.infoleg.gob.ar/infolegInternet/anexos/13000...>
(<http://servicios.infoleg.gob.ar/infolegInternet/anexos/130000-134999/133006/norma.htm>) Decree No. 1.731/04 Regulation of Law No. 25.917
FEDERAL FISCAL RESPONSIBILITY REGIME <http://servicios.infoleg.gob.ar/infolegInternet/anexos/10000...>
(<http://servicios.infoleg.gob.ar/infolegInternet/anexos/100000-104999/101791/norma.htm>)

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Law No. 27.275 Access to Government Information was enacted on September 29, 2016, therefore, it is not effective yet. This regulation includes active budget transparency provisions. In article No. 32 it provides that the entities bound by the obligation "shall facilitate the search and access to public information on their official websites, in a clear, structured and understandable manner for the interested parties and ensure the removal of any barrier that impedes or hinders its reutilization by third parties," as well as "publish in a complete, updated, in digital and open formats" information that, as provided in subsection e, includes: the budget allocated to each area, program or function, modifications during each fiscal year and the quarterly updated implementation status up to the last disaggregation level processed.
<https://www.boletinoficial.gob.ar/#!DetalleNorma/151503/2016...> (<https://www.boletinoficial.gob.ar/#!DetalleNorma/151503/20160929>) In addition, within the Executive Branch, Decree No. 1172/03 enables the access to information to organizations under its power at the request of the citizens. <http://servicios.infoleg.gob.ar/infolegInternet/anexos/90000...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/90000-94999/90763/norma.htm>) In turn, Article 3 of Decree No. 1172/03 approves the regulations of the participative preparation method of regulations, a mechanism through which an institutional space is enabled to express opinions and proposals regarding administrative regulations proposals and bills to be submitted by the Executive Branch to the National Congress. However, this procedure - even when it would allow participation in the preparation of the budget - has not been implemented. The Decree also regulates the mechanism for public hearings within the framework of the Executive Branch (Article No. 1), which is a participation stage in the decision-making process, where the responsible authority provides the citizens an institutional space for every affected party of any party with special or general interest, to express their opinions. However, this tool or institutional space has not been used to discuss the budget, and public hearings are seldom carried out within the framework of the Executive Branch. On the other hand, the Fiscal Responsibility Law (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/95000...>) (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/95000-99999/97698/norma.htm>) states transparency obligations in budget terms, essentially related to the requirement of publishing certain budget documents and macroeconomic projections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Decree 434/2016 is added to the abovementioned, which passes the Government Modernization Plan. The areas of the Plan mention the need to increase the transparency in accountability and foster the participation of citizens in the assessment and monitoring of the programs of the Government and public institutions. The abovementioned areas are included below, as stated in the regulation: "3. Results-based Management and Public Commitments. The institutionalization of processes that enable both the clear definition of priorities for decision-making, and the assessment of processes through which said decisions shall be materialized and implemented and the corresponding reallocation of resources, are essential aspects in the search for a socially efficient and comprehensive Government. Also, it is necessary to foster public efficiency culture, through a management model stressing results and services qualities, with flexibility in the use of media; though strict in the fulfillment of its purposes, based on accountability systems that increase management transparency. 4. Open Government and Public Innovation: Together with the efficiency of the services rendered by the Government, the broadest participation of the community should be fostered in assessment and monitoring of Government programs and public institutions, so as to renew the trust in the link between Government and citizen's interests.
<http://servicios.infoleg.gob.ar/infolegInternet/anexos/25500...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/255000-259999/259082/norma.htm>)

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The disaggregation by administrative units in attached spreadsheets can be seen here:
<http://www.meccon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa104.pdf) The information arises from the website of the National Office for Budget. Select Spreadsheet No. 4 Attached to Article 1:

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>) It also appears in the project sent to the Legislative Branch (<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016...>

(<http://www4.hcdn.gov.ar/dependencias/dsecretaria/Periodo2016/PDF2016/TP2016/0016-JGM-2016.pdf>)). The corresponding charts can be found in pages 138 and 139 of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Bill attached spreadsheets can be found here: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#titulouno>). This link provides access to all the spreadsheets mentioned below: COMPOSICIÓN DEL GASTO POR FINALIDAD-FUNCIÓN Y POR CARÁCTER ECONÓMICO (EXPENDITURE COMPOSITION BY PURPOSE-FUNCTION AND ECONOMIC NATURE) (pages 1 and 2): <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa101.pdf) COMPOSICIÓN DEL GASTO POR FINALIDAD-FUNCIÓN Y POR CARÁCTER INSTITUCIONAL (EXPENDITURE BY PURPOSE-FUNCTION AND INSTITUTIONAL NATURE (pages 1 and 2): <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa102.pdf) COMPOSICIÓN DEL GASTO POR FINALIDAD-FUNCIÓN Y POR JURISDICCIÓN (EXPENDITURE COMPOSITION BY PURPOSE-FUNCTION AND JURISDICTION) (pages 1 to 3):

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa103.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Budget Bill attached spreadsheets can be found at <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>). In particular, the spreadsheets that state the classification of expenditure by function are the following: Composición del gasto por Finalidad-Función y Carácter Económico (Expenditure Composition by Purpose-Function and Economic Nature) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa101.pdf)) Composición del gasto por Finalidad-Función y Carácter Institucional (Expenditure Composition by Purpose-Function and Institutional Nature)

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa102.pdf)) Composición del gasto por Finalidad-Función y por Jurisdicción (Expenditure Composition by Purpose-Function and Jurisdiction)

((<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa103.pdf)) The classification by function does not include all areas stated by international standards; that is, the level of disaggregation of budget information is less than the one suggested in the COFOG classification. For instance, in attached spreadsheet No. 3, the three page chart describing expenditure composition by purpose-function and jurisdiction includes the following classifications: GOVERNMENTAL ADMINISTRATION: Legislative Judicial Executive Senior Management Foreign Affairs

Interior Relations Fiscal Administration Public Management Control Basic Information and Statistics - DEFENSE AND SECURITY SERVICES Defense Interior Internal Security Criminal System Intelligence - SOCIAL SERVICES Health Promotion and Social Security Education and Culture Science and Technology Labor Housing and Urban Development Drinking Water and Drainage - ECONOMIC SERVICES Energy, Fuels and Mining Communications Transportation Ecology and Environment Agriculture Industry Trade, Tourism and Other Services Insurances and Finances - PUBLIC DEBT Public Debt Servicing This classification is significantly different to the one stated in COFOG. For instance, in the mentioned attached spreadsheet, under "Social Services", there are included and grouped many purposes and functions that are stated as independent in COFOG (No. 5 - Environmental Protection, No. 8- Recreational Activities, Culture and Religion, No. 9-Education, and No. 10 Social Protection). For its part, in addition to the difference in main classifications, this leads to the same taking place in all sub classifications projected for each COFOG classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Bill attached spreadsheets can be found at <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>). Regarding this question, the following spreadsheets can be consulted: NATIONAL ADMINISTRATION: EXPENDITURE COMPOSITION BY PURPOSE-FUNCTION AND ECONOMIC NATURE: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa101.pdf) NATIONAL ADMINISTRATION: EXPENDITURE COMPOSITION BY JURISDICTION AND ECONOMIC NATURE: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa105.pdf) NATIONAL ADMINISTRATION: EXPENDITURE COMPOSITION BY ECONOMIC NATURE AND INSTITUTIONAL NATURE: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa107.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: NATIONAL ADMINISTRATION: EXPENDITURE COMPOSITION BY PURPOSE-FUNCTION AND ECONOMIC NATURE: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa101.pdf) NATIONAL ADMINISTRATION: EXPENDITURE COMPOSITION BY JURISDICTION AND ECONOMIC NATURE: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa105.pdf) NATIONAL ADMINISTRATION: EXPENDITURE COMPOSITION BY ECONOMIC NATURE AND INSTITUTIONAL NATURE: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa107.pdf) Information is taken from the National Office for Budget's website: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>) <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#titulodos>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the attached spreadsheets and fascicles by jurisdiction (EBP supporting documents available at <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#faciculos>)) it can be seen the details of expenditure by program. Fascicles by jurisdiction and other attachments can be seen there, with that level of detail. Three examples are mentioned below: - Page 20 of the fascicle corresponding to Jurisdiction 1 - Legislative Branch ([http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...](http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J01.pdf>)) includes expenditure corresponding to Program 16 - Creation and Enactment of National Laws of the Implementation Unit of the Chamber of Senators. - Page 30 of the fascicle corresponding to Jurisdiction 5 - National Judicial Branch ([http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...](http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J05.pdf>)) shows expenditure corresponding to Program 21 - Highest Court of Justice of the Implementation Unit of the National Supreme Court. - Page 39 of the fascicle corresponding to Jurisdiction 20 - National Presidency ([http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...](http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J20.pdf>)) includes expenditure corresponding to Program 16 - Prevention, Assistance, Control and Combat Against Drug Addiction of the Implementation Unit of the Undersecretary of Addiction Prevention, Training and Assistance.

Peer Reviewer**Opinion:** Agree with Comments

Comments: In addition to the comments made by the researcher, also in Statistical Attachment and Geographical Location "Estadístico Planilla 18 Administración Nacional" (Statistical Spreadsheet 18 National Administration) includes expenditure by each province open at program level. It can be consulted at the following site: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#>)

Government Reviewer**Opinion:** Agree**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The 2014-2016 Multi-Annual Budget does not cover the 2017 fiscal periods, mentioned by the budget proposal under consideration. The last multi-annual report dates from 2014 and covers the 2014-2016 period. <http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurian...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurianual/plurianual2014-2016.pdf>). Administrative, Economic and Functional classifications are used there in different charts. For instance, expenditure is shown with functional classification in the charts on pages 48, 62, 65, with economic classification on page 44, administrative-functional on page 61, and economic-administrative on page 66. The multi-annual budget can be also seen on the following site: <http://www.mecon.gov.ar/onp/html/#> (<http://www.mecon.gov.ar/onp/html/#>)

Peer Reviewer**Opinion:** Agree

Government Reviewer**Opinion:** Agree with Comments

Comments: The Multi-Annual Budget is submitted to the National Congress for the budgeted fiscal year and two subsequent years. The Multi-Annual Budget details expenditure by administrative (in Argentina it is called Institutional Classification), economic and functional classifications (among others). The Multi-Annual Budget is submitted in accordance with Law No. 25.152 Management of Public Resources (Articles 2 and 6, also called Fiscal Solvency Law). A singularity of the budget is that it is not part of the Law once it is passed, and that it is only of an informative nature. The Multi-Annual Budget is posted on the official website of the National Office for Budget: <http://www.mecon.gov.ar/onp/html/#>

Researcher response: I agree with the criterion of the answer, since when visiting the link mentioned by the government researcher the last multi-annual budget available is the one corresponding to 2014-2016, not covering fiscal year 2017 or subsequent years. Since it is the same document that was considered in the answer, and since there are no reasons to change the opinion, I consider the answer should be kept as D.

IBP comment: The reference to the Multi-Annual Budget has been made since it is a document that shall contain relevant information. However, and as stated in the source chart, the last multi-annual budget covers only the 2014-2016 period and not 2017 or subsequent years, therefore it cannot be considered and the answer should be kept as D.

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** The last multi-annual report dates from 2014 and covers the 2014-2016 period.<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurian...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurianual/plurianual2014-2016.pdf>) Information taken from <http://www.mecon.gov.ar/onp/html/#> (<http://www.mecon.gov.ar/onp/html/#>)

Comments: Researcher: The 2014-2016 Multi-Annual Budget does not cover the 2017 fiscal periods, mentioned by the budget proposal under consideration.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: The Multi-Annual Budget includes budget implementation information by program. As mentioned by the researcher, the last Multi-Annual Budget corresponds to the 2014-2016 period; however, in subsequent years it was prepared and promptly submitted to the National Congress.

Researcher response: The comment is noted, but during the OBS research process, whose document completion date was December 31, 2016, it was impossible to find on any line another multi-annual report that included fiscal year 2017.

IBP comment: The reference to the Multi-Annual Budget has been made since it is a document that shall contain relevant information. However, and as stated in the source chart, the last multi-annual budget covers only the 2014-2016 period and not 2017 or subsequent years, therefore it cannot be considered and the answer should be kept as D.

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** See page 44 and thereafter, section 2.2. and charts where tax collection is shown:<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In section "3.1.1. Resources," other non fiscal revenue sources are included - see charts on pages 85 and 90:
<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: El último informe plurianual data de 2014 y cubre el período 2014-2016.
<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurian...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurianual/plurianual2014-2016.pdf>) Información tomada de
<http://www.mecon.gov.ar/onp/html/#> (<http://www.mecon.gov.ar/onp/html/#>)

Comments: Researcher: The multi-annual budget covers the 2014-2016 period, and there was no publication of a budget including 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Multi-Annual Budget details Tax Revenue and Social Security Contributions, but not non fiscal revenues.

Researcher response: Apart from the contents of the multi-annual budget, and the type of revenues included there, the reality is that the last multi-annual budget published is the one for the 2014-2016 period, which does not include fiscal year 2017. That is why I think the answer should be kept as is.

IBP comment: The reference to the Multi-Annual Budget has been made since it is a document that shall contain relevant information. However, and as stated in the source chart, the last multi-annual budget covers only the 2014-2016 period and not 2017 or subsequent years, therefore it cannot be considered and the answer should be kept as D.

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
d. (0) No, multi-year estimates for individual sources of revenue are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The last multi-annual report dates from 2014 and covers the 2014-2016 period.

<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurian...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2014/plurianual/plurianual2014-2016.pdf>) Information taken from

<http://www.mecon.gov.ar/onp/html/#> (<http://www.mecon.gov.ar/onp/html/#>)

Comments: Researcher: The 2014-2016 Multi-Annual Budget does not cover the 2017 fiscal periods, mentioned by the budget proposal under consideration.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Multi-Annual Budget details estimates of individual sources of income.

IBP comment: The reference to the Multi-Annual Budget has been made since it is a document that shall contain relevant information. However, and as stated in the source chart, the last multi-annual budget covers only the 2014-2016 period and not 2017 or subsequent years, therefore it cannot be considered and the answer should be kept as D.

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The General Expenditure Budget Proposal Bill of the National Administration for Fiscal Year 2017 (link:

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) includes the total amount of public debt on page 104, and on page 107 the consolidated debt as of 2016, and the new debt to be incurred into during fiscal year 2017. Debt interest as percentage of the GDP appear on page 103.

Peer Reviewer

Opinion: Agree with Comments

Comments: Information can be also found on the following spreadsheets attached to the Budget Bill Proposal: 1) Public Debt Servicing -

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J90.pdf>) 2) Financial Sources - Spreadsheet No. 12 Attached to Art 4

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa112.pdf) 3) Financial Applications - Spreadsheet

No. 13 Attached to Art 4 <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa113.pdf)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer's comment.

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total debt outstanding is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Executive's budget proposal bill and attached spreadsheets mention public credit operations, including debt type, authorized amount, term and destination of funds: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/credito_%20publico.pdf) Also public debt servicing and interests by loans received from the Central Administration <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J90.pdf>) As a consequence, while a distinction is made between internal and external debt, the depreciation profile is specified, and the total amount to be paid for interests is established, paid interest rates are not specified, and therefore we consider it is an essential element required by the question that is missing. That is why answer C was chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Even when the inter-annual rate change of the Consumer Price Index (inflation rate) is included, there are no references made to interest rates, and the nominal and real GDP amount is not mentioned, but only its inter-annual change percentages are included (section 1.3 - pages 19 and 20, link:<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)). In particular, while the chart on page 19 provides an estimate of the GDP amount, it is true that it does not explain whether it is nominal or real GDP. In addition of being inaccurate, this proves that at least one of these two core elements identified in the question is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information reflecting an impact analysis of macroeconomic projections. See section 1.3 <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: 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 expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Section 2.1 of the message that accompanies the budget proposal relates to priorities in public policies and includes new policies. New policies that were not included in the budget proposal of the previous year, since many of them are due to the December 2015 change of presidential administration and others are new themselves, such as the national Housing Plan (page 31) or Universal Health Insurance (page 32).
<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) However, the narrative does not explain how this shall affect expenditure, but it is only information included in the fascicles corresponding to the expenditure of each jurisdiction that shall implement said policies
<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#faciculos>) Therefore, "b" option is selected as an answer that partially combines the narrative and expenditure of new policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: While section 2.1 of the message that accompanies the budget proposal relates to priorities in public policies and includes new policies, it does not explain how this will affect revenue. However, in section 2.2. the message includes an estimate of fiscal resources.
<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: This information is available in the comparative charts of the 2017 budget proposal, on the National Office for Budget's website: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#titulouno>) COMPOSITION OF EXPENDITURE BY PURPOSE-FUNCTION (Central Administration): <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap2cu01.pdf) (functional classification) COMPOSITION OF EXPENDITURE BY ECONOMIC NATURE (Central Administration): <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap2cu02.pdf) (economic classification) COMPOSITION OF EXPENDITURE BY JURISDICTION AND SUB JURISDICTION: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap2cu03.pdf) (administrative classification)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget implementation information from the previous year related to individual programs is not shown in the budget proposal and attached spreadsheets, there option "d" is selected. <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#titulouno>)
Comments: Researcher: The information posted on the Citizen's Site was not considered for this answer, since it is not part of the Budget Proposal or its supporting documents. However, it should be noted that in Section "Información Histórica de Ejecución Presupuestaria" ("Historical Budget Implementation Information") of the Citizen's Site (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo...)
(http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html) there is information on 2016 budget implementation with a level of disaggregation by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Multi-Annual Budget, submitted to the National Congress and of an informative nature, includes expenditure estimated for the current fiscal year and it is compared to the budgeted year and the subsequent two years. The option is selected only to add comments since the Multi-Annual Budget is not a Law, nor is it part of the law as additional information.

Researcher response: The last published Multi-Annual Budget concerns the 2014-2016 period, and it does not include fiscal year 2017. That is why I think the answer should be kept as D.

IBP comment: Answer D is kept, since there isn't multi-annual information in the reviewed documents.

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information is updated in the 2017 budget proposal: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) (see 1.4. 4. LA EJECUCIÓN PRESUPUESTARIA DEL PRIMER SEMESTRE DE 2016) (BUDGET IMPLEMENTATION FOR THE FIRST SEMESTER OF 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The information regarding estimates of expenditure for more than a year before the budget year by any of the three expenditure classifications (administrative, economic or functional) is not included in the budget proposal or attached spreadsheets or supporting documents. That is why option "d" is selected. While the information can be found on the Citizen's Site, where budget information from previous years can be found: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo... (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html), this site is not considered an EBP supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The information regarding expenditure of individual programs for more than one year before the current budget year is not included in the budget proposal or attached spreadsheets or supporting documents. That is why option "d" is selected. While the information can be found on the Citizen's Site, where budget information from previous years can be found: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo... (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html), this site is not considered an EBP supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Information on expenditure reflecting updated results corresponds to the previous year (2016), therefore option "d" is selected (this answer is based on the budget proposal and attached spreadsheets or supporting documents). However, information from previous years can be found on the Citizen's Site: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo... (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html), this site is not considered an EBP supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget proposal is included in section 1.4 of the message accompanying the budget proposal. "LA EJECUCIÓN PRESUPUESTARIA DEL PRIMER SEMESTRE DE 22) (BUDGET IMPLEMENTATION FOR THE FIRST SEMESTER OF 2016" information on expenditure and resources by category from the year before (2016).. <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) (see page 22) There is more information on fiscal and non fiscal revenue in the Table attached to the EBP, Chart No. 6: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap2cu06.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: This information is included in the spreadsheets attached to the budget proposal, in particular, in No. 6 "COMPOSICIÓN DE LOS RECURSOS POR CARÁCTER ECONÓMICO" (COMPOSITION OF RESOURCES BY ECONOMIC NATURE." See here: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap2cu06.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The information supplied by the researcher corresponds to the Central Administration, and I would like to add that this information is available for 1) National Administration <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap1cu08.pdf) 2) Decentralized Organizations and Social Security Institutions <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap3cu06.pdf)

Government Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: This information is included in section 1.4 of the message accompanying budget proposal 2017. "LA EJECUCIÓN PRESUPUESTARIA DEL PRIMER SEMESTRE DE 2016," (BUDGET IMPLEMENTATION FOR THE FIRST SEMESTER OF 2016), where original expenditure estimates of the previous year are included showing revenue collection. See page 22: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The information regarding expenditure for more than one year before 2017 is not included in the budget proposal or attached spreadsheets or supporting documents, therefore, option "b" is selected. While the information can be found on the Citizen's Site, where budget information from previous years can be found: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo...
(http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html), this site is not considered an EBP supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The information regarding individual sources of revenue for more than one year before 2017 is not included in the budget proposal or attached spreadsheets or supporting documents, therefore, option "d" is selected. While the information can be found on the Citizen's Site, where

budget information from previous years can be found: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo... (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html), this site is not considered an EBP supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The most recent year submitted for which all revenue show updated results is 2016, therefore, option "d" is selected (considering the budget proposal and supporting documents). While the information can be found on the Citizen's Site, where budget information from previous years can be found: http://sitiodelciudadano.mecon.gov.ar/sici/informacion_histo... (http://sitiodelciudadano.mecon.gov.ar/sici/informacion_historica.html), this site is not considered an EBP supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The information related to the previous fiscal year includes key elements on government loans and debts. The information provided (compared to 2017) includes: financial sources (decrease in financial investment, public indebtedness and increase in other liabilities, increase in assets) and financial applications (financial investment amount, amortization of debts and decrease in other liabilities; and decrease in assets). See pages 107 and 108 of the message accompanying the 2017 budget proposal: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) No information such as interest payments on the debt; interest rates on debt instruments; among others.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no updated information on debt in the budget proposal beyond the previous year (2016), and that is why option "d" is selected. While the Department of Finance (Undersecretary of Financing) posts updated and historical information on debt (See http://www.mecon.gov.ar/finanzas/sfinan/?page_id=37 (http://www.mecon.gov.ar/finanzas/sfinan/?page_id=37)), that information cannot be considered for the answer, since it is not part of the Budget Bill Proposal, nor its supporting documents, nor it is mentioned in them.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In section 4 of the budget proposal (pages 177 to 182) there is central explanatory information on extra-budgetary funds (trust funds). See: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) There is information on revenue, expenditure and financing of trust funds in attached spreadsheets (page 197 of the EBP). See: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/fondosfidu.pdf) However, there is no description of the risks associated to extra budgetary funds; expenditure classified by economic, functional or administrative unit; and regulations and procedures that regulate the operation and management of the extra budgetary fund. That is why option "b" is selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information on the finances of the central government (budgetary and extra budgetary) is included in a consolidated base for the budget year. See section 5 of the 2017 budget proposal: "EL PRESUPUESTO CONSOLIDADO DEL SECTOR PÚBLICO. (CONSOLIDATED BUDGET OF THE PUBLIC SECTOR) 5.1. "EL PRESUPUESTO CONSOLIDADO DEL SECTOR PÚBLICO. (CONSOLIDATED BUDGET OF THE NATIONAL PUBLIC SECTOR 2017) (page 205). <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The information is shown in section 2.6 of the budget proposal, on page 99 (see table on capital transfers to the public, private and external sector). Figures for inter governmental transfers are provided there (to provinces and municipalities), but it does not show details in whole. In general, the section includes a narrative on capital transfers. <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The fascicles by Jurisdiction/Entity include transfers detailed by program made to other levels of government, disaggregated by current and capital expenditure. However, there is no narrative explanation included.

Researcher response: I agree with the reviewer's comment, and in changing the option to "B." The spreadsheets corresponding to the Distribution by Jurisdiction-Entity include the transfers made from one jurisdiction to other government areas.

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: b. (67)

Sources: Expenditure by geographical location is included, thus showing how revenue flows to regions and provinces. In this respect, see spreadsheet No. 16 "Composition of Expenditure by Geographical Location and Financing Source" that accompanies the budget proposal: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anex...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/capitulo1/cap1pl16.pdf). Specific groups of citizens are also included through expenditure of entity No. 118 - NATIONAL INSTITUTE OF INDIGENOUS AFFAIRS for the promotion and social assistance program. (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17E118.pdf>)) In order to access to those spreadsheets without the corresponding links, you can visit <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#planillas>) -mentioned in the spreadsheets and documents attached to the Budget Bill Proposal. In particular, in order to access the two spreadsheets mentioned above, see Spreadsheet No. 16 of "Anexo Estadístico - Administración Central" (Statistical Annex - Central Administration) called "Composition of Expenditure by Geographical Location and Financing Source." To access the second spreadsheet, in section "Fascículos Jurisdicción Entidad - Planillas detalle Jurisdicción Entidad" ("Fascicles Jurisdiction Entity - Spreadsheets detail Jurisdiction Entity"), open the document corresponding to the "Instituto Nacional de Asuntos Indígenas" (National Institute of Indigenous Affairs").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section 4.2 of the message accompanying the proposal includes national public sector companies and corporations that show all transfers to public corporations in attached spreadsheets together with a narrative explanation and also comparing estimates for 2017 and the 2016 fiscal year (page 183 and onwards) <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Chapter 7 of the budget proposal includes public credit operations and mentions public entities and provinces authorized to carry out those operations and their amounts (articles 36 and onwards and spreadsheet attached to article 44). Only in some cases the destination of those operations is mentioned. (For instance, article 37 includes the issuance and placement of Treasury Bills to be used as collateral for the purchase of liquid and gas fuels, the import of electrical energy, as well as foreign components and capital goods and project services and national public works, to be completed or to be started, etc.), but it does not include the underlying reason to participate in that activity, which is considered as essential information. <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/proy2017.pdf>) Spreadsheet attached to article 44: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/avales.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Chapter 1 of the budget proposal includes Financing Sources and Financial Applications (article 4), attached in spreadsheets 12 and 13 specifically concerning the purchase of securities, but only in a general description (i.e., there is no list of assets disaggregated by cash, bonds or actions and their respective amounts, which is considered essential information).

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/proy2017.pdf>) (page 2, article 4)

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa112.pdf) (financial sources, spreadsheet 12)

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>

(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa113.pdf) (financial applications, spreadsheet 13)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.

b. (67) Yes, the core information is presented for all nonfinancial assets.

c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

d. (0) No, information related to nonfinancial assets is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In some cases jurisdictions submit information regarding non financial assets, such as pre-existing fixed assets, machinery or intangible assets, and their respective purchase amounts, but this information is offered in general and it is not disaggregated by asset type or category. For instance, see spreadsheets of jurisdictions that submit these data: National Legislative Branch:

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J01.pdf>) , pages 16, 20, 23, 26, 30, 34, 38, 48, 52 and 62. Public Ministry:

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J10.pdf>) , pages 11, 16, 21, 24 and 26.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all expenditure arrears are presented.

d. (0) No, estimates of expenditure arrears are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: Estimates showing expenditure arrears are not included in the budget proposal or in its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: While there is information included describing contingent liabilities, such as entities to which collateral was given, type of outstanding debt (loans, guarantees, etc.), amount, term and destination of financing (see: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/avales.pdf)), there is no information on the date when that liability was assumed nor when it shall expire, not an explanation on the purpose and/or logic for each of those contingent liabilities. Since it is essential information, we choose option C.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no essential information on future government liabilities and the sustainability of its sustainability of its finances in the long term.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The message accompanying the budget proposal includes a reference to the continuity of activities that are paid for with international assistance, such as the Energy Efficiency project, whose goal is to make the supply and the use of energy more efficient throughout the country, financed by a donation of the Global Environment Facility (GEF). Nor the amount or other details on international assistance are mentioned, so option

"d" is selected. See page 156, section 3.2. Expenditure Analysis by Purpose and Function:
<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section 2.3 of the message accompanying the budget proposal shows an estimate of fiscal expenditure that includes the total amount, exemptions and deductions, revenue source (specific taxes), the list of beneficiary programs and entities, and it covers the 2015-2017 period. The method to estimate expenditure is also included, information that exceeds the essential information required, therefore the answer is "a". See page 49 onwards, and graphs: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>
(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There are no estimates of reserved revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: These revenues can be estimated seeing the amount budgeted in the financing source 1.3 - Recursos con Afectación Específica (Especially Earmarked Resources), being those allocated to finance specific activities within the budget.

Researcher response: I agree with the reviewer's comment. Specifically earmarked resources can be deducted from the spreadsheets where financing source is stated. For instance, spreadsheet No. 8 attached to Article 2 "Expenditure Composition by Jurisdiction and Financing Source" (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/planillas_anexas/capitulo1/anexa106.pdf)), shows a column with all the especially earmarked resources of the National Administration. They are also shown in the chart "Expenditure Composition by Financing Source" (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...>
(http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/cuadros_comparativos/cap2cu05.pdf)), chart No. 5 of the Comparative Charts Chapter - Central Administration of the Statistical Annex.

IBP comment: Based on the reviewer's comment and the analysis of the spreadsheets mentioned by the researcher, the answer is changed from D to B.

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Section 2.1 of the message that accompanies the budget proposal relates to priorities in public policies and includes new policies, new to the extent that they were not included in the budget proposal for the previous year, since many of them are due to the December 2015 change of administration and other are new, such as the National Housing Plan (page 31) or Universal Health Insurance (page 32). In turn, section 2.5 includes the public expenditure policy and shows the relationship between the budget and policies encouraged y goals such as "Zero Poverty," which are part of the general long-term plan of the government, and a narrative description is included. See:

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) However, there are no figures or quantitative estimates in all cases, therefore option "c" is selected, since it includes estimates showing how the budget is linked to some government policies, but not all. It should be noted that as of December 2016, a year after Mauricio Macri took office, the Executive Branch submitted the 100 government priorities for the rest of his administration, which are not completely included in the budget proposal. <http://www.casarosada.gob.ar/objetivosdegobierno/> (<http://www.casarosada.gob.ar/objetivosdegobierno/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: The information provided is not submitted for a multi-annual period. As mentioned in the previous answer, it should be noted that as of December 2016, a year after Mauricio Macri took office, the Executive Branch submitted the 100 government priorities for the rest of his administration, which are not completely included in the budget proposal. <http://www.casarosada.gob.ar/objetivosdegobierno/> (<http://www.casarosada.gob.ar/objetivosdegobierno/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The message accompanying the budget includes non financial information showing contributions and physical goals for all administrative units (section 3.2. .2. Expenditure Analysis by Purpose and Function: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)), which is also shown in the fascicles of each jurisdiction- entity: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisieste.html#faciculos>) However, data is not shown disaggregated for every program.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I do not agree with the option selected. I believe the correct answer is D since no financial information on the supplies that should be purchased is included in the Budget Proposal. The reference mentioned by the researcher is related to the physical goals of products and it corresponds to question 50.

Government Reviewer

Opinion: Agree with Comments

Comments: The correct answer is B. However, although not all administrative units and programs monitor physical goals and/or gross terminal production and/or investment projects, when they do, they are not disaggregated. The monitoring percentage amounts only to 80% of the budget.

Researcher response: I agree with the reviewer's comment. There is no financial information in the Budget Proposal. This does not meet the publication of physical goals. Therefore, option D should be selected.

IBP comment: The answer is changed from B to D.

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The message that accompanies the budget includes non financial information that includes physical goals on products for all administrative units (section 3.2. .2. Expenditure Analysis by Purpose and Function: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)), which is also shown in the fascicles of each jurisdiction- entity: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisieste.html#faciculos>) However, data is not shown disaggregated for every program, and there is no information on results.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: It should be noted that in addition to detailing physical goals by budget program in the fascicles by Jurisdiction/Entity, if appropriate, result indicators are included.

Researcher response: .

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.

- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: c. (33)

Sources: The budget does not include non financial data on results, but on products.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The budget includes information on results in 90 budgetary programs (considering the Law and Investment Account).

Researcher response: Based on the comment, the answer is reviewed. I agree that it should be considered in the answer that the fascicles by Jurisdiction of the Budget Proposal set non financial goals to evaluate result indicators. For instance: - The Ministry of Education, p. 24 (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J70.pdf>) - The National Institute of Indigenous Affairs, p. 12 (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17E118.pdf>) - The National Fund of Arts, p. 11 (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17E802.pdf>) However, that information is not provided for all jurisdictions, since, for instance, in the case of the Ministry of Communications (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>) (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J59.pdf>) that information is not included. Therefore, the answer is changed from D to C.

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: a. (100)

Sources: Section 2.1 of the message that accompanies the budget proposal relates to priorities in public policies and includes new policies, among them those aimed at directly benefiting the most impoverished populations. Section 3.2 also includes an assessment of expenditure by purpose and function, and estimates for policies aimed at poor populations can be seen (see page 136 onwards).

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>) Also, fascicles by jurisdiction include information on the estimates of the policies aimed at directly benefiting the most impoverished populations, in particular, in the Ministry of Social Development:

<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/...>

(<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/jurent/pdf/P17J85.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: 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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.

- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The schedule is published in the Official Gazette. See Resolution No. 172/2016 of the Ministry of Finance, dated May 11, 2016. See: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/26000...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/26000-264999/261298/norma.htm>) <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?...> (<http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=261298>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Progress Report includes GDP growth compared to the previous quarter, but it does not include the nominal GDP level. Inflation rates concerning the price consumer price index are also mentioned. It should be noted that the report mentions that the new president's administration, as from December 2015, decreed a statistical emergency, and therefore there are no macroeconomic monitoring indicators. Literally, the PBS says: "Thus, (due to the Statistical Emergency decree), so far this year, the total amount of the indicators for the macroeconomic monitoring is yet to be covered" (page 17 of the PBS). It is understood that these indicators could set the tone for 2017 projections. The report does not include all of the information considered as essential, therefore option "c" is selected. http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Progress report includes a discussion of expenditure policies and priorities (page 37 and onwards), but not an estimate of total expenditure http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No information related to the government's revenue policies and priorities is not presented.
http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Credit and debt cancellation operations are mentioned on page 60 to page 65 of the Progress Report, and the amount of new loans for bond and payment of fees to banks is included. However, no key information or estimates are offered on the amount of new net loans for budget year 2017, nor the total amount of debt as of the end of said year, nor payment of interests. http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf (http://www.mecon.gov.ar/onp/html/info_avance/2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Progress Report does not include estimated multiannual expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The spreadsheets attached to the enacted budget can be downloaded here "attachments":

<https://www.boletinoficial.gob.ar/#!DetalleNormaBusquedaAvan...>

(<https://www.boletinoficial.gob.ar/#!DetalleNormaBusquedaAvanzada/11514520/null>) . The enacted budget includes expenditure estimates in the three expenditure classifications. Some examples are mentioned below - Functional and Economic Classification: Pages 1 and 2. - Functional and Administrative Classification: Page 5-7. -Administrative Classification: Page 8. - Administrative and Economic Classification: Page 9. - Economic Classification: Page 12.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The chart shown in pages 63 and 64 of the Attachment to the Budget Law (downloadable at

<https://www.boletinoficial.gob.ar/#!DetalleNormaBusquedaAvan...>

(<https://www.boletinoficial.gob.ar/#!DetalleNormaBusquedaAvanzada/11514520/null>)) includes the description of expenditure by jurisdiction and sub jurisdiction.

Comments: Researcher: The greater level of disaggregation is found in the fascicles attached to the administrative decision 12/17 (credit distribution) (see Annex 1 at <https://www.boletinoficial.gob.ar/#!DetalleNorma/157621/2017...>

(<https://www.boletinoficial.gob.ar/#!DetalleNorma/157621/20170112>)). However, since it is not strictly part of the Budget Law, I did not include it in the sources.

Peer Reviewer

Opinion: Agree with Comments

Comments: A detailed level of disaggregation by Program, Subprogram and Activities level can be found on the Office For Budget's website:

<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdi...> (<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisiete.html#>)

Statistical Chapter I- Spreadsheet No. 18 National Administration, which contains the detail of programs, subprograms, and activities by geographical location, jurisdiction, sub jurisdiction, entity and section. I would like to clarify that the Administrative Decision is part of the National Budget. The "Public Budgetary System" prepared by the ONP can be seen at(http://www.mecon.gov.ar/onp/html/manuales/el_sistema_presupu...

(http://www.mecon.gov.ar/onp/html/manuales/el_sistema_presupuestario_publico.pdf)) on page 32 of the Title, the "Administrative Distribution of Credits" states the following: The structure of the budget, from the point of view of its documents, can be divided into two: 1. The first document subject to the approval of the National Congress and that constitutes the budget law. 2. The second document that is that part of the budget set by the Executive Branch, through the administrative distribution decision of the Chief of Cabinet of Ministers. In addition, Article 30 of Law No. 24.156 states that, after the Budget Law has been passed and enacted, the Executive Branch shall decree the administrative distribution of the expenditure budget, which will require the disaggregation of the credits to the level included in the classifiers, incorporating them to the disaggregation of the programmatic categories used and the level of forecasted developments. This power has been given to the Chief of Cabinet of Ministers, by virtue of Article 100 of the NATIONAL CONSTITUTION.

Government Reviewer

Opinion: Agree

Researcher response: The comment regarding the Credit Distribution Decree stated that, strictly, it is not part of the Budget Law. However, since it is a highly relevant budgetary document, I have no objections to it being included in the comments, nor in the list of sources.

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The enacted budget includes revenue estimates by category in spreadsheet No. 8 of Chapter 1, attached to article No. 2. The attached spreadsheets can be downloaded from the Official Gazette, where the 2017 Budget Law, and it is considered part of the Enacted Budget: <https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>). The relevant chart appears on page 12 of that document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Enacted Budget does not include individual sources of revenue. The Budget Law and its attached spreadsheets were reviewed, and this information was not published.

Comments: Researcher: This information was published in previous budgets, in the chart found in spreadsheet No. 10, chapter 1: (see for instance the one corresponding to 2014 EB: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/capitulo1/cap1pl10.pdf)). This information was available even in the attached spreadsheets of the 2017 EBP (see: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf...> (http://www.mecon.gov.ar/onp/html/presutexto/proy2017/ley/pdf/anexo_estadistico/capitulo1/cap1pl10.pdf)). However, after the attached spreadsheets published in the Official Gazette were consulted, this information was not found. In this respect, it should be noted that, unlike previous years, the documents attached to the 2017 Budget were not posted on the ONP's website (see 2017: <http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdi...> (<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/leydosdiecisiete.html>); see 2016:<http://www.mecon.gov.ar/onp/html/presutexto/ley2016/leydosdi...> (<http://www.mecon.gov.ar/onp/html/presutexto/ley2016/leydosdieciseis.html>); see 2015: <http://www.mecon.gov.ar/onp/html/presutexto/ley2015/leydosqu...> (<http://www.mecon.gov.ar/onp/html/presutexto/ley2015/leydosquinque.html>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The spreadsheet attached to article 34 of chapter 7 mentions public credit operations and details the type of debt of each jurisdiction/entity, the amount, the amortization period and financing allocation. Also, the spreadsheet attached to article 46, chapter 7, details the amount of allocation of debt consolidation bonds. These spreadsheets can be found on pages 50 and 55, respectively, of the annex that can be downloaded from the Official Gazette, where the 2017 Budget Law is posted: <https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258...> (<https://www.boletinoficial.gob.ar/#!DetalleNormativa/1122258/null>) The total debt amount outstanding as of the end of the budget year is not posted.

Comments: Researcher: There is information on the public debt (credit distribution) (<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/jurent/p...>

(<http://www.mecon.gov.ar/onp/html/presutexto/ley2017/jurent/pdf/D17J90.pdf>) in the fascicles attached to the administrative decision 12/17 credits distribution corresponding to Debt Servicing. However, since it is not strictly part of the Budget Law, it was not included in the sources, nor was it considered for the answer.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I do not agree with the option selected since as mentioned by the researcher, the information on debt servicing (interests) are included in the fascicles attached to the Administrative Decision, in addition to the other sources mentioned. That is why the correct option is "a." I would like to clarify that Administrative Decision is part of the National Budget. The "Public Budgetary System" prepared by the ONP can be seen at (http://www.mecon.gov.ar/onp/html/manuales/el_sistema_presupu...

(http://www.mecon.gov.ar/onp/html/manuales/el_sistema_presupuestario_publico.pdf) on page 32 of the Title, the "Administrative Distribution of Credits" states the following: The structure of the budget, from the point of view of its documents, can be divided into two: 1. The first document subject to the approval of the National Congress and that constitutes the budget law. 2. The second document that is that part of the budget set by the Executive Branch, through the administrative distribution decision of the Chief of Cabinet of Ministers. In addition, Article 30 of Law No. 24.156 states that, after the Budget Law has been passed and enacted, the Executive Branch shall decree the administrative distribution of the expenditure budget, which will require the disaggregation of the credits to the level included in the classifiers, incorporating them to the disaggregation of the programmatic categories used and the level of forecasted developments. This power has been given to the Chief of Cabinet of Ministers, by virtue of Article 100 of the NATIONAL CONSTITUTION.

Government Reviewer

Opinion: Agree

Researcher response: I argue that the Administrative Decision is not part of the Budget Law. However, for the purpose of this question, and since it is a key document for the preparation of the budget, I agree to consider it part of the Enacted Budget, and therefore modify the answer to A.

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no document comparable to a citizen's budget, in accordance with the OBS methodology. In fact, there is no citizen's version of the EBP nor the EB, and that is why, after consultation with IBP, answer D was selected. The inexistence of this document was corroborated as from the analysis of the corresponding regulation and the search on official websites. In turn, this was corroborated by the staff of the National Office for Budget.

Comments: Researcher: While the Citizen's Site (<http://sitiodelciudadano.mecon.gov.ar>) (<http://sitiodelciudadano.mecon.gov.ar>) is considered a researcher's version of the In Year Report, in accordance with the OBS methodology set by IBP, only the citizen's version of the Enacted Budget or the Enacted Budget Proposal can be considered as a Citizen Budget. Therefore, we considered there is no Citizen Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no document comparable to a citizen's budget, in accordance with the OBS methodology. In fact, there is no citizen's version of the EBP nor the EB, and that is why, after consultation with IBP, answer D was selected. The inexistence of this document was corroborated as from the analysis of the corresponding regulation and the search on official websites. In turn, this was corroborated by the staff of the National Office for Budget.

Comments: Researcher: While the Citizen's Site (<http://sitiodelciudadano.mecon.gov.ar>) is considered a citizen's version of the In Year Report, in accordance with the OBS methodology set by IBP, only the citizen's version of the Enacted Budget or the Enacted Budget Proposal can be considered as a Citizen Budget. Therefore, we considered there is no Citizen Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no document comparable to a citizen's budget, in accordance with the OBS methodology. In fact, there is no citizen's version of the EBP nor the EB, and that is why, after consultation with IBP, answer D was selected. The inexistence of this document was corroborated as from the analysis of the corresponding regulation and the search on official websites. In turn, this was corroborated by the staff of the National Office for Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Ministry of Finance, Citizen's Site, http://sitiodelciudadano.mecon.gov.ar/sici/ca06_gastos_finfun... (http://sitiodelciudadano.mecon.gov.ar/sici/ca06_gastos_finfun.html) It is an online platform where updated budget implementation information is posted and it is considered IYR, not a citizen version of the IYR.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The "Quarterly Physical-Financial Summary" report (citizen oriented) is published on the Budget Assessment section.

Researcher response: The document mentioned by the reviewer (which can be found here <http://www.meccon.gov.ar/onp/html/#> (<http://www.meccon.gov.ar/onp/html/#>) clicking on "Informe Resumen Físico-Financiero Trimestral (orientado al ciudadano)" (Quarterly Physical-Financial Summary - Citizen Oriented). Visit the following page there: http://www.meccon.gov.ar/onp/html/evatexto/billiken_dostrece... (http://www.meccon.gov.ar/onp/html/evatexto/billiken_dostrece.html?var1=billikendosdieciseis). This can be considered a citizen version of the IYR. Between the information provided there, for instance, there can be seen the introduction ([http://www.meccon.gov.ar/onp/html/evatexto/billiken/glosario/...](http://www.meccon.gov.ar/onp/html/evatexto/billiken/glosario/) (<http://www.meccon.gov.ar/onp/html/evatexto/billiken/glosario/2016/introduccion.pdf>)) which provides a glossary that enables a layman to understand the terms used in the report. This document can be considered for the period reviewed in the survey, since the last modification date of the document is December 21, 2016. Therefore, the answer is changed from D to C.

IBP comment: .**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: ECONOMIC CLASSIFICATION: Expenditure by Nature: http://sitiodelciudadano.meccon.gov.ar/sici/ca12_gastos_carac... (http://sitiodelciudadano.meccon.gov.ar/sici/ca12_gastos_carac...) ADMINISTRATIVE CLASSIFICATION: Expenditure by Jurisdiction: http://sitiodelciudadano.meccon.gov.ar/sici/ca08_gastos_juris... (http://sitiodelciudadano.meccon.gov.ar/sici/ca08_gastos_juris...) FUNCTIONAL CLASSIFICATION: Expenditure by Purpose-Function: http://sitiodelciudadano.meccon.gov.ar/sici/ca06_gastos_finfun... (http://sitiodelciudadano.meccon.gov.ar/sici/ca06_gastos_finfun.html) The main reference is the information from the Citizen's Site, which is permanently updated. See: <http://sitiodelciudadano.meccon.gov.ar/sici/> (<http://sitiodelciudadano.meccon.gov.ar/sici/>) These reports are attached below, and the last posted documents are mentioned (as of December 31 2016) on the Website of the Office for Budget, Department of Finance, Ministry of Finance: <http://www.meccon.gov.ar/onp> (<http://www.meccon.gov.ar/onp>) These documents correspond to the monthly budget implementation. Document: Budget Implementation Report of June 2016: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/juni...) Document: Budget Implementation Report of May 2016: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/mayo... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/mayo...) Document: Budget Implementation Report of April 2016: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/abri... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/abri...) Document: Budget Implementation Report of March 2016: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/marz... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/marz...) Document: Budget Implementation Report of February 2016: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/febr... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/febr...) Document: Budget Implementation Report of January 2016: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/ener... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/ener...) Document: Budget Implementation Report of December 2015: http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/dici... (http://www.meccon.gov.ar/onp/html/ejecu_mensual/archivos/dici...)

Peer Reviewer**Opinion:** Agree with Comments

Comments: I would like to add that there is also information on the 3 Expenditure classifications comparing Current Credit to Accrued Expenditure in the Fiscal Journals (First, Second and Third Quarters) by way of example in the First Quarter report, attached charts 10 Classification of Expenditure by Purpose-Function (Page 64), Chart 11 Economic Classification (Page 65) and Chart 12 Jurisdictional Classification (Page 66) <http://www.meccon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...> (<http://www.meccon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>)

Government Reviewer**Opinion:** Agree**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

- d. (0) No, the In-Year Reports do not present actual expenditures by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See expenditure by program in the Citizen's Site: http://sitiodelciudadano.mecon.gov.ar/sici/ca11_gastos_progr...
(http://sitiodelciudadano.mecon.gov.ar/sici/ca11_gastos_progr.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: It should be noted that the "Physical-Financial Monitoring - National Administration Budget - Quarterly" report is published quarterly, including classification by function and budget program.

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: El Sitio del Ciudadano presenta información actualizada y comparativa sobre le ejecución presupuestaria. Compara, por ejemplo, los recursos presupuestados, ingresados, el % que representa el ingresado, el crédito presupuestado, el gasto devengado y el % que representa el gasto devengado para el año 2016 y 2015 (es decir, en relación al año anterior). Ver "Recursos y Gastos (Comparativo Ejercicio Anterior)" en: http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html) Asimismo, para ingresos y gastos se detalla el monto inicialmente presupuestado y el ingresado/devengado, información que se actualiza permanentemente: http://sitiodelciudadano.mecon.gov.ar/sici/ca05_recursos_car...
(http://sitiodelciudadano.mecon.gov.ar/sici/ca05_recursos_caracter.html) http://sitiodelciudadano.mecon.gov.ar/sici/ca12_gastos_carac...
(http://sitiodelciudadano.mecon.gov.ar/sici/ca12_gastos_caracter.html) Los informes mensuales detallan la comparación de gastos en relación al mismo período del año anterior. Ver, por ejemplo, informe de junio de 2016 (página 10): http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: It should be noted that the "Physical-Financial Monitoring - National Administration Budget - Quarterly" report is published quarterly, including classification by function and budget program, and there is a financial and physical comparison to the previous year.

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
b. (0) No, In-Year Reports do not present actual revenue by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The main reference is the information from the Citizen's Site, where there can be seen the reports submitted during the year and that is permanently updated . See: <http://sitiodelciudadano.mecon.gov.ar/sici/> (<http://sitiodelciudadano.mecon.gov.ar/sici/>) It includes information on resources disaggregated by categories. See "Recursos por rubro" ("Resources by item"), which includes fiscal and non fiscal revenue: http://sitiodelciudadano.mecon.gov.ar/sici/ca02_recursos_rub... (http://sitiodelciudadano.mecon.gov.ar/sici/ca02_recursos_rubro.html) Even fiscal revenue are shown disaggregated by class or subconcept: http://sitiodelciudadano.mecon.gov.ar/sici/ca06_recursos_tri...
(http://sitiodelciudadano.mecon.gov.ar/sici/ca06_recursos_tributarios.html) Resources by administrative classification are also included (http://sitiodelciudadano.mecon.gov.ar/sici/ca04_recursos_jur... (http://sitiodelciudadano.mecon.gov.ar/sici/ca04_recursos_jurisd.html)) and by nature (http://sitiodelciudadano.mecon.gov.ar/sici/ca05_recursos_car... (http://sitiodelciudadano.mecon.gov.ar/sici/ca05_recursos_caracter.html)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

IBP comment: The Citizen's Site has not been considered as a citizen version of the IYR, but as part of the IYR.

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The main reference is the information from the Citizen's Site, which is a citizen version of the reports submitted during the year and that is permanently updated. See: <http://sitiodelciudadano.mecon.gov.ar/sici/> (<http://sitiodelciudadano.mecon.gov.ar/sici/>) It includes information on resources disaggregated by categories and individual sources of revenue. See "Recursos por rubro" ("Resources by Item"), which includes fiscal and non fiscal revenue: http://sitiodelciudadano.mecon.gov.ar/sici/ca02_recursos_rubro... (http://sitiodelciudadano.mecon.gov.ar/sici/ca02_recursos_rubro.html) There is more disaggregated and comparative information in each item compared to the previous year, permanently updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: The Citizen's Site is considered as a part of the IYR, and not its citizen version. This conclusion is reached after discussion this matter with the IBP. That is why the information included in the Citizen's Site is considered when assessing the IYR.

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Citizen's Site includes updated and comparative information on budget implementation. For instance, it compares the budgeted and recorded resources, the % that the recorded resources account for, budgeted credit, accrued expenditure and the % that accrued expenditure represents for 2016 and 2015 (i.e., compared to the previous year). Ver "Recursos y Gastos (Comparativo Ejercicio Anterior)" ("Resources by Item (Compared to Previous Year)"), at: http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupu... (http://sitiodelciudadano.mecon.gov.ar/sici/ejecucion_presupuestaria.html) Also, for revenue and expenditure, there is information on the initially budgeted amount and the recorded/accrued amount, information that is permanently updated. See "Recursos por rubro" ("Resources by Item"), which includes fiscal and non fiscal revenue: http://sitiodelciudadano.mecon.gov.ar/sici/ca02_recursos_rubro... (http://sitiodelciudadano.mecon.gov.ar/sici/ca02_recursos_rubro.html) There is more disaggregated and comparative information in each item compared to the previous year, permanently updated. Information on revenue, updated and compared to the previous year, is also available in monthly reports. See, for instance, June 2016 report: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Monthly reports include a reference between public debt interest expenditure and commissions (and amount of income on property accrued on the debt), even when the information is minimal (see page 3 and chart on page 11 of the June 2016 report: http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/juni... (http://www.mecon.gov.ar/onp/html/ejecu_mensual/archivos/junio16.pdf)). Budget implementation quarterly reports regarding debt servicing can also be found on the Citizen's Site, Frequently Asked Questions, 5. Pubic Debt, Interests and other Expenditure: http://sitiodelciudadano.mecon.gov.ar/sici/preguntas_frecuen... (http://sitiodelciudadano.mecon.gov.ar/sici/preguntas_frecuentes.html) It can also be seen on the National Office for Budget's website: http://www.mecon.gov.ar/onp/html/evatexto/segui_presu_dosuno... (http://www.mecon.gov.ar/onp/html/evatexto/segui_presu_dosuno.html?var1=seguipresudosdieciseis) See 2016 third quarter report: http://www.mecon.gov.ar/onp/html/fisica_presupuesto/2016/3ertrim16.pdf

Peer Reviewer

Opinion: Agree with Comments

Comments: I would also add the reports from the Fiscal Journal (second quarter), which provides detailed information on the debt (see attached charts 38-68). But there is no information on new net borrowings. Fiscal journals are posted by the National Office for Budget on their website <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>)

Government Reviewer

Opinion: Agree

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nor the Citizen's Site nor monthly budget implementation reports provide information on the total composition of the updated outstanding debt.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I do not agree with the answer since Fiscal Journals do not provide detailed information on the outstanding debt. For instance, see Fiscal Journal Second Quarter. Chapter VII Public Debt and Financial Assets (page 59) and in Statistical Annex 38 - 68 Pages 101-133, provide detailed information on the debt. Core information can be found in the following charts: - Interest rates on the debt: Chart 42, Chart 43, - debt amortization profile: Chart 38, Chart . 39, Chart . 44, Chart . 49, Chart . 53, Chart . 54, Chart . 55, Chart . 56, Chart . 57, Chart . 58, Chart . 59 - Whether the debt is internal or external: Chart No. 66: National Public Sector Debt by Holder Residency (Internal and External) In addition to the core information required, attached charts also provide information on the debt in accordance with fixed and variable rates, debt currency type, creditor type (international organizations, banks, etc). It also provides information on the debt sustainability indicators (Chart 68 <http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/2dotrim16/2dotrim16.pdf>) Therefore, I believe the correct answer is "a."

Government Reviewer

Opinion: Agree

Researcher response: I agree with the comment. Since the Fiscal Journal was published, after the review, as part of the IYR, I believe it is correct to consider that the information on public debt mentioned in the question is provided in this document. The document that should be considered for it is the Fiscal Journal for the First Quarter (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16...> (<http://www.mecon.gov.ar/onp/html/boletin/1ertrim16/1ertrim16.pdf>)), since its last date of change was November 18, 2016. It is not the same case with the Journal corresponding to the second semester, since the publication date is later than the closing date of the survey. The charts that will be mentioned are on pages 52, 53 and 54 of said document. Regarding the interest rate, chart 49 identifies the interest rate applicable to public titles, treasury bills and promissory notes issued in foreign currency. Chart 55 shows, onward, the composition of debt capital and interests. Regarding debt amortization profile: Chart 54 shows debt historical evolution. Charts 55, 56, 57 and 58 provide information on future debt maturities. The cancellation year for each debt can be found on chart 49. Regarding debt internal or external nature: This information is provided in chart 67. Also, there is

information on creditor type (chart 68), debt sustainability indicators (chart 69), debt historical evolution with international organizations (chart 66). Therefore, since the core elements and additional information are provided, the answer is changed from D to A.

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As we were informed by staff from the National Office for Budget, no document comparable to the "Mid-Year Report" is prepared. In the same way, it is also mentioned on the National Office for Budget's website ([Ihttp://www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/) ([//www.mecon.gov.ar/onp/html/](http://www.mecon.gov.ar/onp/html/))) Therefore, we consider that the document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information is provided in comparative charts and in writing in Book 1 - Section 6: COMENTARIOS A LA EJECUCIÓN PRESUPUESTARIA DE LA ADMINISTRACIÓN NACIONAL (COMMENTS ON THE NATIONAL ADMINISTRATION BUDGET IMPLEMENTATION), in the Investment Account report. See: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/06com...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/06comentarios.htm>) Also Book 2, Introducción a la EVALUACIÓN DE RESULTADOS DE LA GESTIÓN (Introduction to ADMINISTRATION RESULTS ASSESSMENT), there is information on Budget Appropriations by Program Category including the original appropriation, final appropriation, accrued expenditure and implementation percentage. See: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/01in...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/01introa.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure by economic classification (chart 3), administrative classification (chart 4) and functional classification (chart 11) is provided. Taken from Book 1, Budget Implementation Statements: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>) This information is also provided in the annexes (offprint 1) on the same web.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure estimates for individual programs are provided. See Book 1, Budget Implementation Statements, Expenditure Budget: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>) (see Chart 7: Chart including expenditure by institution, institutional level and program)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of the differences between the enacted levels and the actual outcome for all revenues are provided, along with a written explanation on section "COMENTARIOS A LA EJECUCIÓN PRESUPUESTARIA DE LA ADMINISTRACIÓN NACIONAL" ("COMMENTS ON THE NATIONAL ADMINISTRATION BUDGET IMPLEMENTATION"). Access via: Book I, then Budget Implementation Statements, then "Comments..." See: <http://www.mecan.gov.ar/hacienda/cgn/cuenta/2015/tomoi/06com...> (<http://www.mecan.gov.ar/hacienda/cgn/cuenta/2015/tomoi/06comentarios.htm>) Also, there is more information regarding this matter in the investment account. The website (<http://www.mecan.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecan.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)) includes Chart No. 19 of Book I. To access this document select the "Tomo I" (Book I) tab, then the "Estados de la Ejecución del Presupuesto (AN)" (Budget Implementation Statements (NA)) option, then "Presupuesto de Recursos" (Resources Budget), and then "Chdrt 19 Recorded by its Economic Nature." There you can download the excel spreadsheet attached here, where there is information on "Originally Calculated" revenue, "Modifications," "Currently Calculated Revenue," and "Collected Revenue."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 1.12 of Offprint 1 includes fiscal and non fiscal revenue for the Central Administration (CA). Annex 2.12 of Offprint 1 includes fiscal and non fiscal revenue for the Decentralized Organizations (DO). <http://www.mecan.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecan.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>) On this page, click on Separata I (Offprint I), then AC or OD.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual revenue sources are identified in several sections of the Investment Account Report. Namely, annex 1.12 details the composition of Central Administration revenue by item, and annex 2.14 shows composition of revenue by institution, entity and item in decentralized organizations. See offprint 1) <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: Book I of the Investment Account Report provides the "Treasury Statement (CA)" - chart 33 and the "Public Debt Statement" - chart 34. The report makes clear the estimates of the differences between the original estimates of borrowings and government debt for the fiscal year and the actual result of that year. In addition to the annexed charts, written explanations are provided <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/sep/uepex.h...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/sep/uepex.htm>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I do not agree with the selected score, since while the reference to the Investment Account and the attached chart is correct, there is no narrative discussion provided, only in book I Public Debt Statement there is a brief explanation on the methodological aspects, but there is no information on the differences as required by IBP to answer "a". Therefore, I believe the correct answer is "b"

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer's comment. Since the narrative information provided is strictly methodological, and it does not explain the differences between the estimate of expenditure and debts, and expenditure and debts actually incurred in the fiscal period. Therefore, since the information is provided in the abovementioned charts, the answer is changed to B.

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: There are no estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year. <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02int...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/02intro.htm>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: A written explanation is not always included, but estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented in charts in Book 2, Management Results Assessment, Physical-Financial Monitoring System, 3. Monitoring System Coverage in 2015: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/01in...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/01introa.htm>) Also in annex charts, there are results by program and project per each institutional level regarding physical goals (Annex ii.1 and ii.2) at the central administration and decentralized organizations levels.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** d.

Comments: The question refers to question 49 related to supplies but not products. Examples and annexes mentioned by the researcher refer to non supply products. The answer is d, because not even the Enacted Budget provides non financial data for supplies. Therefore, it is provided in the Investment Account.

Government Reviewer**Opinion:** Agree with Comments

Comments: It is true that the cause of all deviations in the implementation of physical goals is not provided in detail. However, there is provided an explanation in the cases of more relevant goals, that is, those which explain a relevant part of the budget implementation or those relevant regarding public policy.

Researcher response: As with the answer to question 49, I believe that the peer reviewer's comment is correct, since it does not provide non financial information on supplies. As a consequence, the answer is changed from B to D.

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

- a. (100) 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.
- b. (67) 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.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The budget does not provide non financial information on the Executive's Budget Proposal.

Comments: Researcher: This can be related to the answer to question 50. In fact, while the EBP provides non financial information that includes physical goals on products for all administrative units (section 3.2. .2. Expenditure Analysis by Purpose and Function: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensaje/mensaje2017.pdf>)), which is also shown in the fascicles of each jurisdiction- entity: <http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensado...> (<http://www.mecon.gov.ar/onp/html/presutexto/proy2017/mensadosdiecisiete.html#faciculos>), this date is not shown disaggregated for every program, and there is no information on results.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.

Comments: I do not agree with the answer since the Investment Account provides an assessment of the differences on non financial information. Book 2 Management Results Assessment, Physical-Financial Monitoring System provides detailed information (Results by Programs and Projects in Institutional Order; and annex charts) that can be found in the following online link <http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/0...> (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/01introa.htm>) It should be noted that the Physical-Financial Monitoring System (indicators, goals and investment works) covered 309 programmatic categories in the year 2015, that is, 73.0% of the total programmatic categories, accounting for 76.9% of the current and capital expenditure of the National Public Administration. See <http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/0...> (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/01introa.htm>) Also, while it does not cover the whole budget, a Result-Oriented Budget is being implemented and it is included in the Investment Account assessment. It can be seen in the following link <http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/i...> (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/indicadores.htm>) Therefore, I believe that the correct answer is "C", the narrative is included but it does not cover the whole budget, and I think the best option is C. Also, physical goals are related to products and not results.

Government Reviewer**Opinion:** Agree

Researcher response: I agree with the reviewer's comment. The Investment Account provides an estimate of the differences between non financial goals included in the Budget and actual goals accomplished (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/i...> (<http://www.economia.gob.ar/hacienda/cgn/cuenta/2015/tomoi/indicadores.htm>)). However, that information is not provided regarding all non financial results estimates. Therefore, the answer is changed from D to C.

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: All of the information provided in Book 2 (Results by Program and Institutional Order), regarding the Ministry of Social Development (results by program and project), while not all programs are aimed at impoverished populations. The same section also provides narrative explanations on the differences between the enacted level for all the policies of the Ministry and the actual result. See: <http://www.meccon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/jur8...> (<http://www.meccon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/jur85.htm>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: While there is no narrative describing the differences between original estimates of extra-budgetary funds and the actual result, annex charts are provided including information on the Savings - Investment Account ? Consolidated Non Financial National Public Sector Financing (AIF) (National

Administration, National Universities, National Government Companies and Non Financial Corporations, Public Entities, Trust Funds). See Book 1, AIF Account by Entity (Savings - Investment ? Financing): <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/11spc...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/11spcons.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information is included in Book 1, section "Accounting Statements," select "Balance Sheet" of the Investment Account Report available on the web (see: <http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/balan...> (<http://www.mecon.gov.ar/hacienda/cgn/cuenta/2015/tomoi/balance.htm>)). This document includes the General Balance Sheet of the "Central Administration Accounting Statements," describing assets (current and non current), liabilities (currents and non current) and net worth

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: All reports are posted on the General Auditing Office, and they include the three types of audits: <http://www.agn.gov.ar/informes/listado-de-informes> (<http://www.agn.gov.ar/informes/listado-de-informes>) The summaries of the reports can also be found here: <http://www.agn.gov.ar/informes-resumidos> (<http://www.agn.gov.ar/informes-resumidos>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: As stated in the instructions, management or performance audit reports are excluded. This stems from the 2014 annual report when the General Auditing Office conducted 70 audits of accounting statements and internal control, accounting for 32% of the total audits. This figure supports the selection of option "c," but it is not possible to make a correlation regarding the total expenditure which the General Auditing Office is required to audit. It should be noted that the General Auditing Office conducted 67 performance audits, accounting for 30%; and 83 financial audits of programs funded by multilateral credit organizations, accounting for 38% (this information is included in the answer to the following question). On the other hand, the Annual Report refers to expenditure audited in the 2012 Investment Account, therefore, there are no figures for the 2014 period covered by the answer to this question. For more information, see page 46 of the 2014 Annual Report report of the General Auditing Office: http://www.agn.gov.ar/files/memorias/memoria_anual_2014_0.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: This stems from the 2014 annual report when the General Auditing Office conducted 83 financial audits of programs funded by multilateral credit organizations, accounting for 38% of the total audits. This figure supports the selection of option "c," but it is not possible to make a correlation regarding the total extra-budgetary funds which the General Auditing Office is required to audit. For more information, see page 46 of the 2014 Annual Report report of the General Auditing Office: http://www.agn.gov.ar/files/memorias/memoria_anual_2014_0.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: All audit reports of the General Auditing Office include executive summaries in audiovisual format, available at <http://www.agn.gov.ar/auditorias-en-video> (<http://www.agn.gov.ar/auditorias-en-video>). A brief written description is provided with those audiovisual reports. For instance, regarding the audit on "Gestión del Programa de Acción Nacional de Lucha contra la Desertificación (PAN)" (Management of the National Action Program to Fight against Desertification) (see: <http://www.agn.gov.ar/auditorias-en-video/gestion-del-progra...> (<http://www.agn.gov.ar/auditorias-en-video/gestion-del-programa-de-accion-nacional-de-lucha-contra-la-desertificacion-pan>)) there is audiovisual material accompanied by a written summary of the audit. Also, when accessing each report via the web browser, it is possible to find the report together with the corresponding summary. See <http://www.agn.gov.ar/informes/listado-de-informes> (<http://www.agn.gov.ar/informes/listado-de-informes>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive Branch does not submit reports on corrective actions or improvement plans to meet the recommendations of audit reports. It provides comments only when each report is sent by the General Auditing Office (i.e., explanations from the audited entity to the General Auditing Office prior to the preparation and publication of the report).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Nor the General Auditing Office or the Legislative Branch (or the Mixed Parliamentary Committee Controller of Accounts of the Congress) prepare a public monitoring report of the reports explaining how the audited entities took actions to meet the recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no such institution nor regulation requiring its preparation. Public officials that work in budget areas were also consulted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI. We chose option "d" because it means there is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI. We chose option "d" because it means there is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI, therefore we chose option d (never).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Valid regulations on the functioning of the congress and its committees were consulted, and phone calls were made to Congress and those committees. It was noted that there are no debate/discussion stages until the budget proposal is discussed (the Executive Branch's progress report is not discussed).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2017 budget was submitted by the Legislative Branch to the Congress on September 15, 2016.
<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacien...>
(<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacienda/proyectos/proyecto.jsp?id=190744>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Financial Administration Law No. 24.156, states in article 26 that the National Executive Branch shall submit the National Budget Proposal to the National Chamber of Deputies before September 15 of the year preceding its entry into force.

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: a. (100)

Sources: The General Expenditure Budget Law of the National Administration for Fiscal Year 2017 was passed and enacted in the National Senate on November 30, 2016, that is, one month before the start of the 2017 fiscal year. As stated in the previous question, said information is corroborated in news published in the most popular Argentine newspapers, such as La Nación (<http://www.lanacion.com.ar/1961127-con-amplia-mayoria-el-sen...> (<http://www.lanacion.com.ar/1961127-con-amplia-mayoria-el-senado-convirtio-en-ley-el-presupuesto-2017>)), as well as Government news agency, TELAM (<http://www.telam.com.ar/notas/201611/172013-senado-presupues...> (<http://www.telam.com.ar/notas/201611/172013-senado-presupuesto-2017-superpoderes.html>)), which in turn mentions a Twitter message from the President on that same date

(<http://www.telam.com.ar/notas/201611/172166-gobierno-nacional-mauricio-macri-agradecimiento-congreso-presupuesto-2017.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Executive Branch has full powers to modify the Budget Proposal submitted by the Executive Branch. Nevertheless, making it clear that the Congress has full powers to modify the Executive Branch's proposal, the 2017 Budget Law gives the Chief of Cabinet of Ministers power to freely reallocate budget items provided they do not exceed 7.5% of the total budget. In that respect, Article 37 of Law No. 24.156 (See: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>) states: "The decisions affecting the total amount of the budget and the borrowing amount expected are to be made by the National Congress, as well as the items referred to reserved and intelligence expenditure. The Chief of Cabinet of Ministers has the power to decide on budget restructuring deemed necessary within the total enacted amount. Said restructuring shall not exceed seven point five percent (7.5%) for fiscal year 2017 and five percent (5%) for fiscal year 2018 and subsequent years, out of the total enacted amount by each budget law, or fifteen percent (15%) of the enacted purpose by purpose, when it involves increases of current expenditure at the expense of capital expenditure or financial applications, and/or modifications in the allocation of purposes. To that purpose, the Chief of Cabinet of Ministers is exempted from the provisions stated in Article 15 of Law No. 25.917. Budget restructuring conducted by the Chief of Cabinet of Ministers, according to the powers set in this article, shall be duly notified to both Budget and Finance Committees of the National Congress within five (5) working days of its issuance, specifying amounts of money, expenditure purposes, physical goals and modified programs. The regulation shall set the scopes and mechanisms needed to modify the general budget law deemed necessary during its implementation." However, Congress could reverse those limitations through a law modifying the Budget Law, since they would be regulations of the same hierarchy, and the principle that states that a subsequent law derogates a previous law is upheld. Also, regarding the discretion of the Executive Branch, the greater volume of modifications to the budget is done through the Necessary and Urgent Decrees of budgetary extension. It is the exercise of exceptional powers, constitutionally acceptable only if there are proved urgent reasons, through which the Executive Branch extends the budget when confirming an inflation level greater than the one foreseen in the Budget Law, and it distributes expenditure discretionally. However, for this regulation to be valid, it shall be passed by the National Congress.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: According to the written transcription of the November 02, 2016 session of the Chamber of Deputies, the Executive Branch's Budget proposal was modified. Those modifications are summarized in the Opinion of the Budget and Finance Committee dated November 01 (attached), whose vote can be seen in the written transcription (<http://www1.hcdn.gov.ar/sesionesxml/reunion.asp?p=134&r=19#1...> (<http://www1.hcdn.gov.ar/sesionesxml/reunion.asp?p=134&r=19#134-19-10>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Budget and Finance Committees of the Chamber of Deputies and the Senate examined the budget proposal. This stems from consultations to members of the committees, and also the website of the Chamber of Deputies, audio recordings from deputies:

<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacien...>

(<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacienda/reuniones/Audios/#>) The 2017 budget proposal was submitted to the Chamber of Deputies on September 15, 2016, and it was discussed by the Budget and Finance Committee from September 20 to October 31, 2016, when the Majority Opinion was signed with dissidences and three Minority Opinions were signed. This was published in the Agenda No 813/16 dated November 01, 2016 (<http://www4.hcdn.gob.ar/dependencias/dcomisiones/periodo-134...>

(<http://www4.hcdn.gob.ar/dependencias/dcomisiones/periodo-134/134-813.pdf>). In that period, 7 meetings were held to discuss the budget, as it arises from the information provided by the Committee on its website: <http://www.diputados.gov.ar/comisiones/permanentes/cpyhacien...>

(<http://www.diputados.gov.ar/comisiones/permanentes/cpyhacienda/proyectos/buscador/proyecto.html?id=190744>) (see "TRÁMITE"

(PROCEDURE) tab). Argentina boasts a bicameral parliamentary system with equivalent chambers. Information regarding the Budget and Finance Committee of the Chamber of Deputies is used for this answer since it is the one that had more time to analyze the proposal, since it was submitted to the Senate's Budget Committee on September 16, 2015, and opinions were issued on November 01, while the Senate discussed and enacted the law in one month, on November 30, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The 2017 budget was only submitted to the Budget Committee in the Chamber of Deputies (as in 2016). And the 2016 budget was only submitted to the Budget Committee in the senate. The discussion of the budget proposal was verified on the website of the Chamber of Deputies and the Senate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The agenda of the Budget Committee was consulted during 2016 <http://www.diputados.gov.ar/comisiones/permanentes/cpyhaciencia...> (<http://www.diputados.gov.ar/comisiones/permanentes/cpyhaciencia/reuniones/citaciones/>) <http://www.senado.gov.ar/parlamentario/comisiones/info/54> (<http://www.senado.gov.ar/parlamentario/comisiones/info/54>) .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Law No. 24.124, modified and passed on August 2, 2006, and enacted on August 7 of that same year, modifies Article 37 of Law No. 24.156 of Financial Administration and National Public Sector Monitoring Systems. It also provides that the Chief of Cabinet of Ministers can make all budgetary restructuring deemed necessary within the total enacted by each budget law, including modifications that involve current expenditure, capital expenditure, financial applications and allocation of purposes. Thus, until now no approval from Congress was required for the Executive Branch's decision, except for the increase of items that refer to reserved and intelligence expenditure, which shall be approved only by Congress. However, November 30, 2016, Congress passed the modification of the article of the Financial Administration law (No. 37), which now stands as follows: "The decisions affecting the total amount of the budget and the borrowing amount expected are to be made by the National Congress, as well as the items referred to reserved and intelligence expenditure. The Chief of Cabinet of Ministers has the power to decide on budget restructuring deemed necessary within the total enacted amount. Said restructuring shall not exceed seven point five percent (7.5%) for fiscal year 2017 and five percent (5%) for fiscal year 2018 and subsequent years, out of the total enacted amount by each budget law, or fifteen percent (15%) of the enacted purpose by purpose, when it involves increases of current expenditure at the expense of capital expenditure or financial applications, and/or modifications in the allocation of purposes." Thus, not only does it limit the amounts that the Executive Branch can reallocate, it also provides that "Budget restructuring conducted by the Chief of Cabinet of Ministers, according to the powers set in this article, shall be duly notified to both Budget and Finance Committees of the National Congress within five (5) working days of its issuance, specifying amounts of money, expenditure purposes, physical goals and modified programs." However, the regulation defines that the regulation shall set the scopes and mechanisms needed to modify the general budget law deemed necessary during its implementation. To date, the Law has not been regulated, therefore we change option "d" to "c," understanding that the Law exists, and that should change the score, while in practice unilateral budget modifications are made through decrees (the answer is considered as of December 2016). More information: Law 24.124: <http://servicios.infoleg.gov.ar/infolegInternet/anexos/115000-119999/118648/norma.htm> Ley 24.156: <http://servicios.infoleg.gov.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gov.ar/infolegInternet/anexos/0-49999/554/texact.htm>) Regulation of Law 24.156 <http://www.fcad.uner.edu.ar/wp-content/uploads/file/concurso...> (<http://www.fcad.uner.edu.ar/wp-content/uploads/file/concursos-pays/11%20-%20Decreto%201344-07%20-%20Reglamentario%20%20de%20la%20Ley%2024156.pdf>) Fiscal Responsibility Federal Regime: <http://www.mecon.gov.ar/concursos/biblio/LEY%2025917-04%20RE...> (<http://www.mecon.gov.ar/concursos/biblio/LEY%2025917-04%20REGIMEN%20FEDERAL%20DE%20RESPONSABILIDAD%20FISCAL.pdf>) New law that replaces Article 37 of Law No. 24.156 REGARDING THE POWERS OF THE CHIEF OF CABINET OF MINISTERS ON BUDGET MODIFICATIONS. Download here: <http://www.senado.gov.ar/parlamentario/comisiones/verExp/73...> (<http://www.senado.gov.ar/parlamentario/comisiones/verExp/73.16/CD/PL>)

Comments: Researcher: Since the Chief of Cabinet of Ministers has the power to make budgetary reallocations up to 7% of the total budget, that is, an amount greater than 3% of the budget that constitutes the OBS methodology, answer D should be chosen. In turn, it should be noted that the modifications it makes do not require later approval or confirmation from Congress.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: On November 30, 2016, Congress passed the modification of the article of the Financial Administration Law 24.156, which now stands as follows: "The decisions affecting the total amount of the budget and the borrowing amount expected are to be made by the National Congress, as well as the items referred to reserved and intelligence expenditure. The Chief of Cabinet of Ministers has the power to decide on budget restructuring deemed necessary within the total enacted amount. Said restructuring shall not exceed seven point five percent (7.5%) for fiscal year 2017 and five percent (5%) for fiscal year 2018 and subsequent years, out of the total enacted amount by each budget law, or fifteen percent (15%) of the enacted purpose by purpose, when it involves increases of current expenditure at the expense of capital expenditure or financial applications, and/or modifications in the allocation of purposes." Thus, not only does it limit the amounts that the Executive Branch can reallocate, it also provides that "Budget restructuring conducted by the Chief of Cabinet of Ministers, according to the powers set in this article, shall be duly notified to both Budget and Finance Committees of the National Congress within five (5) working days of its issuance, specifying amounts of money, expenditure purposes, physical goals and modified programs." However, the regulation defines that the regulation shall set the scopes and mechanisms needed to modify the general budget law deemed necessary during its implementation. To date, the Law has not been regulated, therefore we change option "d" to "c," understanding that the Law exists, and that should change the score, while in practice unilateral budget modifications are made through decrees (the answer is considered as of December 2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Law No. 24.124, modified and passed on August 2, 2006, and enacted on August 7 of that same year, modifies Article 37 of Law No. 24.156 of Financial Administration and National Public Sector Monitoring Systems. It also provides that the Chief of Cabinet of Ministers can make all budgetary restructuring deemed necessary within the total enacted by each budget law, including modifications that involve current expenditure,

capital expenditure, financial applications and allocation of purposes. Thus, no approval from Congress is required for the Executive Branch's decision, except for the increase of items that refer to reserved and intelligence expenditure, which shall be approved only by Congress. More information: Law 24.124: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/11500...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/115000-119999/118648/norma.htm>) Ley 24.156: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>) Regulation of Law 24.156 <http://www.fcad.uner.edu.ar/wp-content/uploads/file/concurso...> (<http://www.fcad.uner.edu.ar/wp-content/uploads/file/concursos-pays/11%20-%20Decreto%201344-07%20-%20Reglamentario%20de%20la%20Ley%2024156.pdf>) Fiscal Responsibility Federal Regime: <http://www.meccon.gov.ar/concursos/biblio/LEY%2025917-04%20RE...> (<http://www.meccon.gov.ar/concursos/biblio/LEY%2025917-04%20REGIMEN%20FEDERAL%20DE%20RESPONSABILIDAD%20FISCAL.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: It is the obligation of the Mixed Parliamentary Committee Controller of Accounts (bicameral - CPMRC) to review the Investment Account report audited by the General Accounting Office and published by it in February 2016. As of October 2016, there are no records of it being discussed by the Mixed Parliamentary Committee Controller of Accounts. The Committee required that this information be requested by formal note. Until the answer is received, option "d" is kept. In fact, there is no record of the activity of the committee or its contact channels on the corresponding website, only members appear: [http://www.diputados.gov.ar/comisiones/especiales/crcuentas/...](http://www.diputados.gov.ar/comisiones/especiales/crcuentas/) (<http://www.diputados.gov.ar/comisiones/especiales/crcuentas/integrantes.html>) I parallel, a deputy member of the Mixed Parliamentary Committee Controller of Accounts and reviewers of other deputies and senators of the Committee were consulted, who reported that the report was not discussed yet in the committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Article 85 of the National Constitution provides that the President of the General Auditing Office shall be appointed at the proposal of the opposing political party with the greater number of legislators in Congress (the independence in its appointment is set as from the non official appointment). In turn, article 123 of Law No. 24.156 states that said appointment shall be executed by joint resolution of the presidents of the Chambers of Deputies and Senators. ("ARTICLE 123.- The seventh General Auditor shall be appointed by joint resolution of the presidents of the Chambers of Deputies and Senators and shall be the president of the entity. It is the representation and implementation body of the auditor's decisions.") In August 2016, the Partido Justicialista appointed General auditor Oscar Lamberto as President of the General Auditing Office. <http://www.infobae.com/politica/2016/08/11/el-pj-designo-a-o...> (<http://www.infobae.com/politica/2016/08/11/el-pj-designo-a-oscar-lamberto-como-presidente-de-la-agn-en-reemplazo-de-ricardo-echegaray/>) <http://www.lanacion.com.ar/1927115-oficializaron-a-lamberto-...> (<http://www.lanacion.com.ar/1927115-oficializaron-a-lamberto-como-reemplazante-de-echegaray-en-la-agn>)

<http://www.clarin.com/politica/Asumio-Lamberto-AGN-corrupcio...> (http://www.clarin.com/politica/Asumio-Lamberto-AGN-corrupcion-democracia_0_1638436271.html) Art. 85 CN: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/804/norma.htm>) ("Article 85.- External control of the national public sector regarding its assets, economic, financial and operational aspects, shall be a power of the Legislative Branch. The assessment and opinion of the Legislative Branch on the performance and general situation of the public administration shall be supported by the opinions of the General Auditing Office. This Congress technical assistance body, with functional autonomy, shall be included as per the law that regulates its creation and functioning, which shall be approved by an absolute majority by the members of each Chamber. The President of the body shall be appointed at the proposal of the opposing political party with the greater number of legislators in Congress. He/She shall be responsible for controlling legality, management and auditing all the centralized and decentralized public administration activity, whatever its organization mode, and other functions in accordance with the law. He/She shall be necessarily involved in the approval or rejection of the collection and investment accounts of public funds.") Article 123 Law 24.156: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: Article 124 of Law 24.156 provides that General Auditors (that is, the President of the General Auditing Office) shall be removed - in case of serious misconduct or clear infringement of their duties- through the procedures provided for their appointment. It is inferred that a joint resolution of the presidents of both legislative chambers is required. Article 124 Law 24.156: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>) "ARTICLE 124.- General Auditors shall be removed - in case of serious misconduct or clear infringement of their duties- through the procedures provided for their appointment."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: The Board of Auditors submits, together with the annual action plan, the annual budget proposal of the General Auditing Office (article 125 of Law No. 24.156). This proposal is sent to the Mixed Parliamentary Committee Controller of Accounts (Legislative Branch), which analyzes and sends it to the Executive Branch to be included into the National General Budget (article 129, section b, Law No. 24.156) Articles 125 and 129 of Law No. 24.156: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>) ("ARTICLE 125.- General Auditors have the following powers and obligations: a) Proposing the annual action program and the budget proposal of the entity; Proposing modifications to the organizational structure of basic internal regulations, to the distribution of functions and to the basic functioning rules in accordance with article 116 and, also, setting the remaining basic rules, setting internal regulations, giving powers and responsibilities, as well as delegating authority; c) Bidding, assigning, purchasing supplies, hiring professional services, selling, swapping, transferring, renting and disposing of the necessary movable and immovable property for the proper functioning of the entity, being able to accept

donations with charge or free of charge; d) Appointing staff and dealing with questions related to them, in accordance with the internal regulations in that regard, in particular ensuring that there is a balanced interdisciplinary composition that enables the carrying out of comprehensive audits and assessments of the public administration; e) Appointing representatives and heads of special audits; f) In general, solving any matter concerning the administrative regime of the entity; g) The decisions shall be made collectively by a majority.”; “ARTICLE 129.- For the performance of its duties, the Mixed Parliamentary Committee Controller of Accounts shall: a) Jointly with the Budget and Finance Committees of both Chambers approve the annual action program of external control to be developed by the General Auditing Office; b) Analyze the annual budget proposal of the General Auditing Office and submit it to the Executive Branch for its incorporation in the National General Budget; c) Entrust the preparation of studies, research and special opinions on matters within its competence, setting terms for their completion; d) Request from the General Auditing Office all the information it deems appropriate on the activities conducted by said entity; e) analyze the periodical compliance reports of the enacted work program, make the observations that may be necessary and mention the modifications it may consider necessary; f) Analyze the annual report that the General Auditing Office shall submit to it no later than May 1st every year.”).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Originally, and as stated in Article 85 of the National Constitution and Article 116 of Law No. 24.156, the General Auditing Office enjoys functional autonomy. Specifically, the General Auditing Office - through the general auditors - submits to Congress an annual action program (article 125, section "a", law No. 24.156), which defines its autonomy to decide the audits to be conducted the following year. Article 118 of Law No. 24.156 specifies the powers and functions of the General Auditing Office's audit (including the annual action program, which constitute the legal autonomy framework of the General Auditing Office), among them: "a) Supervising the compliance with legal and regulatory provisions regarding the use of government resources, once the corresponding actions are issued; b) Conducting financial audits, legal audits, management audits, special examinations of the jurisdictions and entities under its control, as well as assessments of programs, projects and operations. These acts may be carried out directly or by independent auditing professionals; c) Auditing, directly or through independent auditing professionals, units that implement programs and projects funded by international credit organizations in accordance to the agreements signed between Argentina and said organizations for that purpose; d) Examining and issuing opinions on the financial accounting statements of the bodies of the national administration, prepared at the closure of each year; e) Monitoring the application of the resources stemming from public credit operations and conducting any special assessments that may be necessary to form an opinion on the situation of this indebtedness. To that effect, it may ask the Ministry of Economy and Public Works and Services and the Central Bank of Argentina for the information it may deem necessary regarding internal and external indebtedness operations; f) Auditing and issuing opinion on the financial accounting statements of the Central Bank of Argentina regardless of any external audit that may be hired by the Bank; g) Conducting special examinations of acts and agreements of economic significance, at its discretion or at the request of the Chambers of Congress or the Mixed Parliamentary Committee Controller of Accounts; h) Auditing and issuing opinion on the annual report and the financial statements as well as the compliance level with the action plans and budgets of government companies and corporations; i) Setting the eligibility requirements that the abovementioned independent auditing professionals need to meet and the technical standards they need to follow; j) Verifying that the Administration bodies keep records of the assets of its public officials. To that effect, every public official with the Rank of Minister, Secretary, Undersecretary, National Director, Head of Decentralized Organizations or members of the board of directors of government companies and corporations, is required to submit, within forty-eight (48) hours after taking office or the enactment of this law, an asset declaration, in accordance with the regulations and requirements stated by the record, which shall be updated annually and at the end of their offices; k) Supervising the compliance with the fees charged to the beneficiary of property of the National Government transferred free of charge by law issued in accordance with Article 75, section 5, of the National Constitution. (Section incorporated by article 1st of Law No. 26.599 B.O. 7/7/2010)." Law No. 24.156: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-499...> (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/554/texact.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Interview to public official of the General Auditing Office. See Internal Auditing Unit in the organization chart of the General Auditing Office at <http://www.agn.gov.ar/organigrama> (<http://www.agn.gov.ar/organigrama>) y adjunto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Senior staff of the General Auditing Office appeared before the Mixed Parliamentary Committee Controller of Accounts; and it was checked via telephone call to the Mixed Parliamentary Committee Controller of Accounts and interview to a deputy member of the Committee. Since August 2016, auditors once appeared after the appointment of the new President of the General Auditing Office, invited by the Mixed Parliamentary Committee Controller of Accounts; to discuss general matters regarding the General Auditing Office and the Mixed Parliamentary Committee Controller of Accounts. However, it should be noted that administrative staff of the Mixed Parliamentary Committee Controller of Accounts; who was consulted by telephone, suggested that the visit of a member of the General Auditing Office shall be requested by formal note. Until the answer is received, option C is kept, as mentioned by the deputy, who is a secretary of the Committee. In fact, there is no record of the activity of the Mixed Parliamentary Committee Controller of Accounts or its contact channels on the corresponding website, only members appear:
[http://www.diputados.gov.ar/comisiones/especiales/crcuentas/...](http://www.diputados.gov.ar/comisiones/especiales/crcuentas/)
(<http://www.diputados.gov.ar/comisiones/especiales/crcuentas/integrantes.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are no stages of citizen participation in the preparation of the budget, nor related regulations that include the development of discussion and interaction channels with the civil society or the public. Consultation of current regulation regarding the financial administration system and discussion of the national budget. Interview to public official of the General Auditing Office specialized in budget, and to the Director of Budget Assessment of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There are no participation or discussion/exchange mechanisms with the public during the preparation of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: There are no participation or discussion/exchange mechanisms with the public during the preparation of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Consultation of current regulation regarding the financial administration system and discussion of the national budget. Interview to public official of the General Auditing Office specialized in budget, and to the Director of Budget Assessment of the Ministry of Finance. There are no mechanisms through which the public can provide input in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There are no mechanisms through which the public in general or specific groups can provide input in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are no participation mechanisms through which the public in general or specific groups can provide input in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: There are no participation mechanisms through which the public in general or specific groups can provide input in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are no participation mechanisms in the preparation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are no participation mechanisms in the preparation or reception of citizen opinions in the monitoring of the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There are no participation mechanisms in the preparation of the annual budget submitted by the Executive Branch. More information: Preparation Schedule of the Budget Proposal of the National Administration for Fiscal Year 2017 and Multi-Annual Budget 2017-2019 <http://www.infoleg.gob.ar/infolegInternet/anexos/260000-2649...> (<http://www.infoleg.gob.ar/infolegInternet/anexos/260000-264999/261298/norma.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No line ministry has set a mechanism or mechanisms to allow citizens to take part in the budget preparation stage. Current regulation concerning the budget process and national financial administration was consulted, and officials from the Department of Budget Assessment of the Ministry of Finance (although this questions exceeds the ministry itself).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: The sessions of the budget committees of the Chamber of Deputies and the Senate are not public, but there are no regular citizen participation mechanisms in those committees. According to information from staff of the budget committees of the Senate and the Chamber of Deputies, an official from the General auditing Office and the Department of Budget Assessment of the Ministry of Finance, certain organizations discretionally invited by the committee authorities take part in some meetings of the committees, but there is no open mechanism for participation. Regarding the Chamber of Deputies, committee meetings are not public, and article 114bis states that "Committees shall conduct public hearings and open forums and videochats of virtual debates with the purpose of getting to know the opinion of the citizens in general, legal persons and public or private persons and community organizations, regarding matters of their competence (...)." Furthermore, there is no mandatory requirement to hold public hearings, nor for the open participation of any citizen or organization, but it is stated that the committee may set a procedure for certain persons or civil society organizations discretionally invited by the committee to express their opinions. In addition, in accordance to Article 31 of the Regulations, the plenary meetings of the Chamber of Deputies are public. Regarding the Senate, article 98 of the Regulations states that "Committee meetings are public. They can be ruled reserved only by a decision made by two thirds of its members and when the matters to be discussed require strict confidentiality," and article 99 states that "Committees may call for public hearings when they need to discuss bills or matters of public significance. For the purposes of this regulations, it is considered as public hearing that stage of citizen participation in the legislative decision making process, where a space is opened for any person or non governmental organization that may be affected, or that may have a particular interest, to express their opinions. This stage shall serve for the committee in charge of the assessment of a matter or bill to access different opinions on the matter, simultaneously and on equal terms, via direct contact with the interested parties. Where considered necessary, the committees may resort to experts on the matters to be discussed for them to enable a better understanding, development and assessment of those matters." Furthermore, committee meetings are public, and in some cases they can be open to citizen participation, but the participation mechanism is not mandatory in all cases, which allows for the discussion of the budget to be held with no citizen participation. In addition, in accordance to Article 18 of the Regulations, the plenary meetings of the Senate are public, except in special cases.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Legislative Branch (both the plenary of the chambers and its budget committees) does not use public participation mechanisms during its discussions of the annual budget. Consultation of regulation on the financial administration system, the budget and operation of Congress and its

committees; direct consultation to offices in charge of these matters in the National Congress. Interview to public official of the General Auditing Office specialized in budget, and to the Director of Budget Assessment of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Legislative Branch (both the plenary of the chambers and its budget committees) do not use public participation mechanisms during its discussions of the annual budget to collect public opinions. Consultation of regulation on the financial administration system, the budget and operation of Congress and its committees; direct consultation to offices in charge of these matters in the National Congress. Interview to public official of the General Auditing Office specialized in budget, and to the Director of Budget Assessment of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Consultation of regulation on the financial administration system, the budget and operation of Congress and its committees; direct consultation to offices in charge of these matters in the National Congress. Interview to public official of the General Auditing Office specialized in budget, and to the Director of Budget Assessment of the Ministry of Finance. There are no participation mechanisms in the Legislative Branch for the public to provide contributions during the General auditing Office's Investment Account assessment report (Budget Implementation Report corresponding to the Investment Account). The discussion of the General Auditing Office's Report is held in Congress in public session, but it does not accept statements or contributions of citizens or civil society organizations. On the other hand, in the last few years (and specially in 2015) the accounts for 2011, 2012 and 2013 were enacted expeditiously, almost without parliamentary discussion (<http://agn.gov.ar/informes-resumidos/cuentas-de-inversion-la...> (<http://agn.gov.ar/informes-resumidos/cuentas-de-inversion-la-otra-cara-del-presupuesto-nacional-por-m-garrido-libres>)). Both the meetings of the Mixed Parliamentary Committee Controller of Accounts, and the plenary sessions of the Senate and the Chamber of Deputies, are public. We were not able to review that written version of the Bicameral Mixed Parliamentary Committee Controller of Accounts, in charge of issuing an opinion on the approval of the investment account, since that information is not posted on the mentioned website (see: <http://www.senado.gov.ar/parlamentario/comisiones/proyectos/...> (<http://www.senado.gov.ar/parlamentario/comisiones/proyectos/100>)), and therefore we could not appropriately evaluate whether there existed any type of citizen participation in those meetings. However, we were able to prove the inexistence of regulatory obligations to foster citizen participation in the Investment Account debate, and that it does not take place informally in practice, as reported by the abovementioned key informants, and as evidenced by a news article published in that regard (see: <http://www.parlamentario.com/noticia-85578.html> (<http://www.parlamentario.com/noticia-85578.html>))) Regarding plenary sessions of the Senate and the Chamber of deputies, they are public but there is no room for citizen participation. On this basis, while committee meetings and sessions are

public, the existence of citizen participation was not determined, not even from civil society organizations or persons discretionally selected, we choose option D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: The General Auditing Office implements "participative planning," a mechanism through which every year it invites civil society organizations to propose programs or bodies that may be included as control objects in its annual auditing plan. ACIJ has participated repeatedly in this process (officially regulated in 2014), and it has documented the process. Official website of the General Auditing Office related to citizen participation: <http://www.agn.gov.ar/participacionciudadana/planificacion-p...> (<http://www.agn.gov.ar/participacionciudadana/planificacion-participativa>) Participative Planning Procedure regulated in 2014 by the General Auditing Office: <http://iniciativatpa.org/2012/wp-content/uploads/2014/07/Pla...> (<http://iniciativatpa.org/2012/wp-content/uploads/2014/07/Planificaci%C3%B3n-participativa.pdf>) Documentation of the participative planning process conducted by ACIJ (2011): <http://acij.org.ar/wp-content/uploads/2012/11/Planificaci%C3...> (<http://acij.org.ar/wp-content/uploads/2012/11/Planificaci%C3%B3n-participativa-en-la-AGN.pdf>) Summary of the process prepared by ACIJ (2014): <http://iniciativatpa.org/2012/de-que-se-trata-la-planificaci...> (<http://iniciativatpa.org/2012/de-que-se-trata-la-planificacion-participativa-que-implem...>) In addition, an official of the General Auditing Office in charge of the Citizen Participation area was consulted. In addition to participative planning, the General Auditing Office invites civil society organizations to thematic workshops before the development of audits included in the annual plan so as to receive information and proposals on audit lines to be strengthened. These workshops include the staff of the General Auditing Office (Citizen Participation Area and field auditors) and representatives of civil society organizations specialized in audits. While it is not a mechanism for the participation in the preparation of the auditing annual plan process, these workshops are exchange stages conducted before the development of audits and are intended to integrating the contributions of participants. More information: <http://iniciativatpa.org/2012/participacion-ciudadana-taller...> (<http://iniciativatpa.org/2012/participacion-ciudadana-talleres-tematicos-al-planificar-auditorias-en-argentina/>) 2016 Workshop on Mobile Telephony: <http://agn.gov.ar/noticias/taller-sobre-telefon%C3%ADa-celular-ex...> (<http://agn.gov.ar/noticias/taller-sobre-telefon%C3%ADa-celular-expertos-en-la-materia-expusieron-sus-conclusiones-y>) Also, on November 3, a workshop on gender shall be conducted, since an audit on the National Council for Women is scheduled, which stemmed from a workshop held in 2016 (<http://agn.gov.ar/noticias/por-primera-vez-organizaciones-de...> (<http://agn.gov.ar/noticias/por-primera-vez-organizaciones-de-genero-vinieron-la-agn>)). This information comes from the invitation sent to ACIJ and from the statement of the responsible of the Citizen Participation Area of the General Auditing Office, consulted on this regard.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: Reporting document of the General Auditing Office sent to the ACIJ as well as to other organizations that take part of the annual participative planning processes (fiscal year 2015 is considered, since in December of that year, the planning process reports for fiscal year 2016 were submitted). It should be noted that the ACIJ attended the annual hearings where feedback was provided to the organizations regarding proposals submitted,

stating which ones they were and how many were and weren't included, and where latest bills or reports regarding the proposed auditing objects (under implementation or scheduled) were detailed, as well as the departments of the General Auditing Offices in charge of hearing those proposals. Thus, where no audits suggested by the CSO were included in the annual planning, reasons for their exclusion were included in terms of the existence of recent audits, under implementation or scheduled related to the proposed matter. After the hearing, this document was sent via email to the participant CSO in PowerPoint presentation format, including tables disaggregating information regarding the proposals of each CSO and the related bills/reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The answer is based on the regular contact of ACIJ with the General Auditing Office and the participation in stages that the institutions fosters regarding links to the civil society (for instance, thematic workshops). An official of the General Auditing Office was also interviewed. The General Auditing Office has invited civil society organizations that take part in the planning to be also part of the development of audits. However, the experiences have been few and distant in time (none has been recorded in the last 3 years). There is no formal mechanism for the civil society to be able to be a part of the execution of audits. While thematic workshops have been held with CSOs, where the General Auditing Office gathers the staff of technical areas to exchange information on sectors and matters of similar audits (which constitute an input for already planned years), and even when the former President of the General Auditing Office has said in several occasions that the participative planning meetings have contributed to the participation of the CSOs in the implementation of audits, there are no formal or informal practices that have been fostered or exercises of this type been held (in the last 3 years) with CSOs as witnesses or defendants.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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