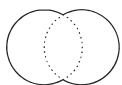


Argentina

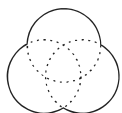
Overview



Transparency:

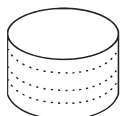
50 /100

(Open Budget Index score)



Public Participation:

15 /100



Budget Oversight:

54 /100

About the survey

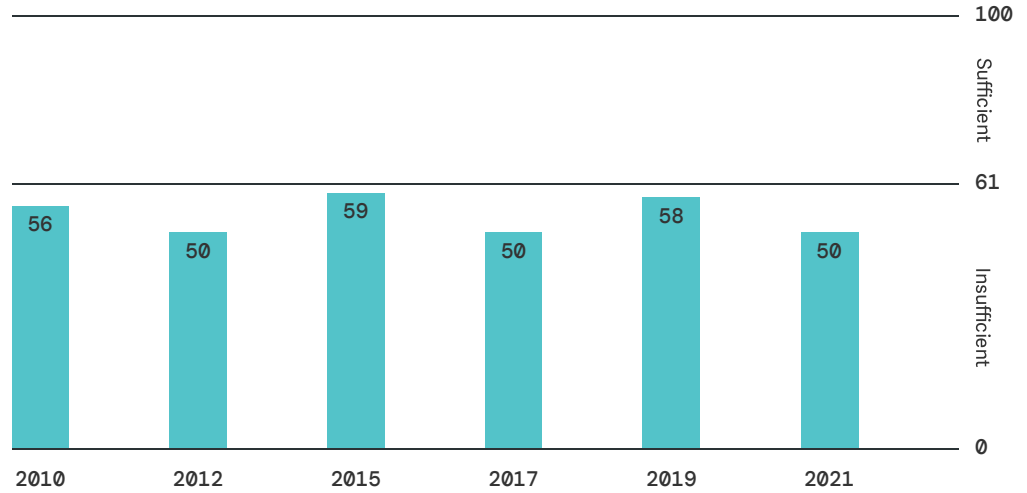
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Argentina changed over time?



Public availability of budget documents in Argentina

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	⊘	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	⊘	⊘	⊘	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	⊘	⊘	⊘	⊘	⊘
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Argentina makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	22
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	53
Enacted Budget	The budget that has been approved by the legislature.	2021	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	59
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	74
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	64
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	Internal Use

Argentina's transparency score of **50** in the OBS 2021 is moderately lower than its score in 2019.

What changed in OBS 2021?

Argentina has decreased the availability of budget information by:

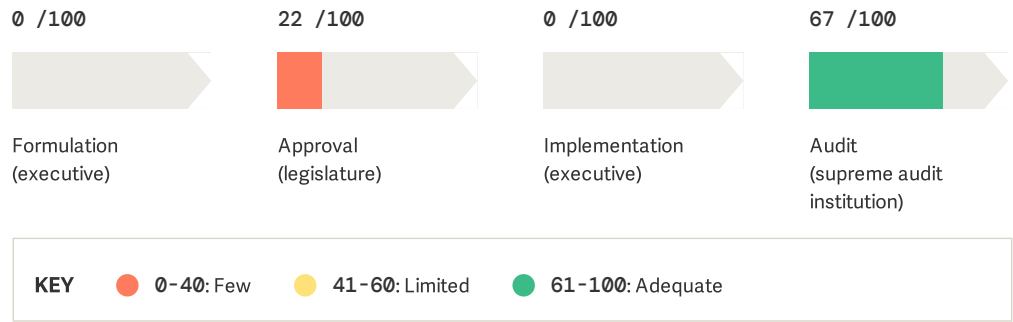
- Reducing the information provided in the Executive's Budget Proposal.

Recommendations

Argentina should prioritize the following actions to improve budget transparency:

- Publish the Audit Report online in a timely manner.
- Produce and publish the Mid-Year Review online in a timely manner.
- Improve the comprehensiveness of the Executive's Budget Proposal by including data on: the financial position of the government, the macroeconomic forecast, the composition of debt and debt outcomes from prior years; and detailed, multi-year expenditure and revenue information for future and prior budget years.
- Improve the comprehensiveness of the Pre-Budget Statement by including the macroeconomic forecast upon which the budget projections are based, and by providing a discussion of policy priorities and a projection of total expenditures and revenues associated with these policies, for the upcoming budget year.
- Expand on the participatory nature of the Citizens Budget, for example by identifying the public's requirements for budget information prior to the release of the document, disseminating it via additional methods, and publishing simplified budget documents covering the approval and audit phases of the budget cycle.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Argentina's Ministerio de Economía should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, either directly or through civil society organizations representing them.

Argentina's Congreso de la Nación has held limited public meetings ("Budget and Treasury Commission of the Chamber of Deputies") related to the approval of the annual budget, but should also prioritize the following actions:

- Formalize the existing "Budget and Treasury Commission" public meetings to ensure public participation during legislative budget debates.
- Provided that it is produced and published, the Legislature should allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Argentina's Auditoría General de la Nación has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

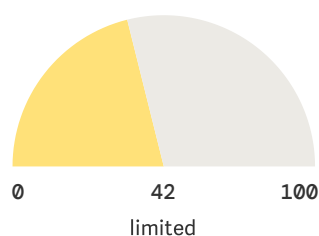
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Budget Oversight

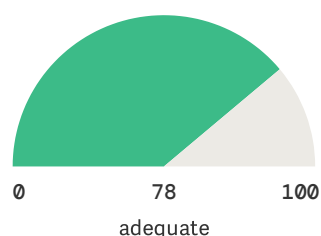
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Argentina, together, provide limited oversight during the budget process, with a composite oversight score of **54** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Argentina's Congreso de la Nación provides adequate oversight during the planning stage of the budget cycle and no oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- A legislative commission should examine in-year budget implementation and publish reports with their findings online.

- The Congreso de la Nación's Budget and Treasury Commissions should examine the modifications made during the implementation of allocations for priority public policies approved in various areas of state involvement in the Enacted Budget.
- Provided that it is produced and published, a legislative commission should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by Argentina's Auditoría General de la Nación, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Argentina's independent fiscal institution (IFI) is the Oficina de Presupuesto del Congreso. Its independence is not set in law, and it reports to the legislature. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of major new policy proposals.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Julieta Izcurdia; Pablo Vitale
Asociación Civil por la Igualdad y la Justicia (ACIJ)
Av. de Mayo 1161, 1° piso. (C1085ABB) Bs As, Argentina
jizcurdia@acij.org.ar; pvitale@acij.org.ar
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Argentina by a representative of the Ministerio de Economía.