



**Consejo Federal de Responsabilidad Fiscal**  
**-Ley Nacional N° 25.917-**

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**EXECUTIVE SUMMARY**

**Transparency in Fiscal Management**

The Federal Fiscal Responsibility System created by Law N° 25,917 (reaching in scope the Federal Government and every jurisdiction appended thereto, currently twenty-one jurisdictions) comprises a whole chapter on “public administration transparency”.

Summing up, it should be noted that both the efforts made towards improving fiscal reporting and the reduction of extrabudgetary practices are the main achievements attained by the group of governments making up the Federal Fiscal Responsibility System. In fact, the Federal Fiscal Responsibility System, as a valid institution in the Republic of Argentina, has been a determinant of the higher level of fiscal transparency in the jurisdictions involved.

Within the framework of the fiscal responsibility system, the term “transparency” refers to reporting public information, which must be reliable, comparable, and trustworthy, in accordance with good fiscal practices included therein. In this sense, the use of the term “transparency” in official Websites refers to the information level each government makes available to the community for its Internet access. This definition is unlike the disclosure of a wide “volume of information” that is heterogeneous, non comparable, and not useful for citizens, which is not synonyms with transparency.

The table below displays the development in Websites presentation, both by the Federal and the provincial governments, of the information relating to art. 7 in Law N° 25,917. Thus, this table shows the results of the assessments conducted throughout the validity of the Federal Fiscal Responsibility System, as regards Resources and Expenditure Budgets, which assessments were validated by the Council of Ministries of the Economy and Finance that constitute the system's authority.



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Jurisdiction/ Year	2006	2007	2008	2009	2010
Buenos Aires	Public	Public	Public	Public	Public
CABA	Public	Public	Public	Public	(1)
Catamarca	Not Public	Not Public	Not Public	-	Public
Chaco	Not Public	Not Public	Not Public	Public	Not Public
Chubut	Public	Public	Public	Public	Public
Córdoba	Public	Public	Public	Public	Public
Corrientes	-	Public	Public	-	Public
Entre Ríos	Public	Public	Public	Public	Public
Formosa	Not Public	Public	Public	Public	Public
Jujuy	Public	Public	Public	Public	Public
La Rioja	Not Public	Not Public	Not Public	Not Public	Not Public
Mendoza	Public	Public	Public	Public	Public
Misiones	-	Public	Not Public	Public	Public
Neuquén	(3)	Public	Public	Public	Public
Río Negro	Public	Public	Public	Public	(3)
Salta (2)	(2)	(2)	(2)	Public	Public
San Juan	Not Public	Public	Public	Public	Public
Santa Cruz	Not Public	Not Public	Not Public	-	Public
Santa Fe	Public	Public	Public	Public	Public
Santiago del Estero	Not Public	Public	Public	Public	Public
Tierra del Fuego	-	Public	(3)	(3)	Public
Tucumán	Public	Public	Public	Public	Public
Nación	Public	Public	Public	Public	Public

- (1) The Ciudad Autónoma de Buenos Aires dissociated itself from the Federal Fiscal Responsibility System on 11/26/2009.
- (2) The province of Salta joined the Federal Fiscal Responsibility System on 12/28/2007.
- (3) Postponed budget, not assessed by the FFRS and posted by the Jurisdiction.

The transparency level that existed before the Fiscal Responsibility Law (FRL) was very different to the current one, mainly at the provincial level. Currently, each government member has its transparency portal (or has made it a part of the official Website), where the information required by the System is posted.

These advances made, originating in the FRL, became naturally possible as a consequence of institutional reforms previously conducted (financial administration laws), of the passing of Law N° 25,917, and later of budgetary converters.

The greater transparency in public management of the Federal Government and provincial governments has entailed a major cultural shift. There are still several aspects to be improved, built on, and few jurisdictions to make their outcomes transparent; however, cultural change towards disclosing is indisputable and the required information is available.