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## Informe de investigación

# **Fiscal Education on Social Media: Explaining Neuquén's Public Budget on Instagram**

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## Abstract

The project aims to promote institutional transparency and accountability through the analysis and dissemination of the 2025 public budget of the Province of Neuquén. It seeks to strengthen citizens' access to fiscal information by using official data from the Ministry of Economy, Production and Industry. The proposal is based on the findings of Chen and Neshkova (2019), who demonstrated that budgetary transparency reduces perceived levels of corruption, and on the contributions of De Renzio and Wehner (2017) and Abbasov (2025), who argue that fiscal openness and the availability of verifiable information increase public trust and improve governance quality. The methodological approach is grounded in the interpretation and systematization of the main budgetary variables—revenues, transfers, and expenditures—with the purpose of facilitating citizens' understanding and oversight of the use of public resources. The results of the project show a sustained increase in access to budgetary information and support the hypothesis that effective transparency—understood as the clarity, accessibility, and timeliness of fiscal data—contributes to institutional strengthening and greater informed participation of society.

**Keywords:** Transparency; Budget; Accessibility

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## 1. INTRODUCTION

Fiscal transparency is one of the fundamental pillars of good governance and an essential requirement for accountability. According to Chen and Neshkova (2019), the public disclosure of budgetary information reduces perceived corruption by enhancing citizens' ability to monitor the use of public resources. Likewise, De Renzio and Wehner (2017) emphasize that effective fiscal openness depends not only on data publication but also on their relevance, timeliness, and verifiability.

Within this framework, our project applies these principles to the Province of Neuquén by analyzing the structure of its 2025 public budget with the purpose of contributing to institutional strengthening through transparency. By identifying and explaining the main fiscal variables, it

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seeks to promote understanding of how resources are allocated and to encourage social oversight of budget management.

The work is framed within the United Nations Sustainable Development Goals, particularly SDG 16 (Peace, Justice and Strong Institutions), which promotes effective, accountable, and transparent institutions. As Abbasov (2025) states, timely access to fiscal information strengthens trust between the state and citizens, a central condition for democratic legitimacy and the sustainability of public policies.

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## 2. METHODOLOGY

The project adopted a qualitative and descriptive approach based on the analysis of official sources and the systematization of budgetary information. No surveys or experiments were conducted; rather, it was a documentary study focused on the structure, components, and magnitudes of the provincial budget.

The methodological stages were threefold:

**Data collection:** public documents available on the websites of the Ministry of Economy, Production and Industry and the Legislature of Neuquén were identified and downloaded.

**Classification and analysis:** the main fiscal variables—tax and non-tax revenues, transfers, current expenditures, and capital expenditures—were disaggregated to understand the composition of the budget.

**Systematization and verification:** information was organized into a clear and verifiable format, cross-checking data across different sources to ensure coherence and consistency.

This method follows the perspective of De Renzio and Wehner (2017), who argue that transparency must be assessed according to data accessibility, comprehensiveness, and reliability. It also considers the temporal dimension of information, since timely disclosure, according to Chen and Neshkova (2019), amplifies transparency's impact on accountability.

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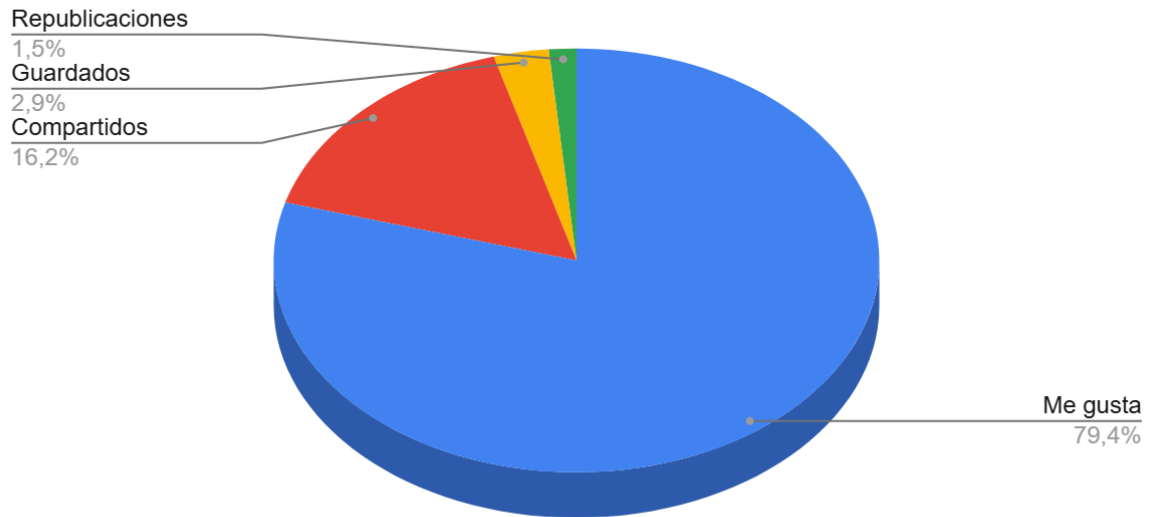
The analysis clearly identified the functional and economic distribution of the 2025 budget of Neuquén Province. Tax revenues were found to be the main source of financing, followed by national transfers and non-tax revenues. Regarding expenditures, current spending predominates—mainly salaries—while capital spending remains lower, concentrated in infrastructure and public-works projects.

During the publication and monitoring period (September–October 2025), there was a sustained increase in access to budgetary information, evidenced by a higher number of queries and views of the materials produced. This result reflects a growing citizen demand for fiscal information, consistent with Abbasov (2025), who demonstrates that fiscal transparency and citizen trust are positively correlated in countries with open information mechanisms.

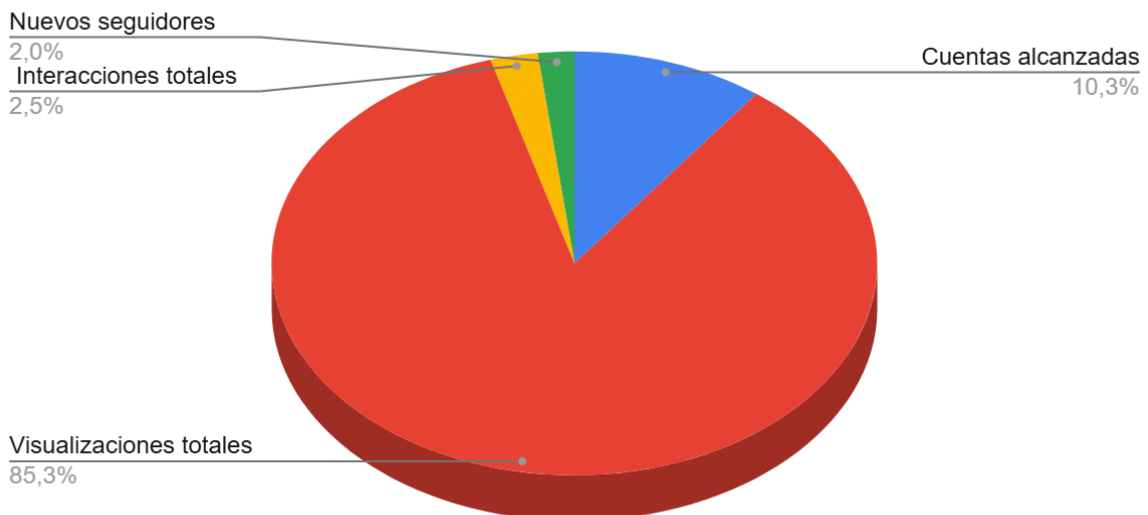
According to Chen and Neshkova (2019), the execution phase of the budget and the publication of final results are crucial in reducing perceived corruption. In this regard, the systematization of data on the execution and destination of provincial expenditures constitutes a concrete contribution to improving accountability at the local level.

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### Interacción y Audiencia Activa



### Resumen General



Source: own elaboration.

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### 4. DISCUSSION

The results confirm the importance of transparency as a tool for institutional control and improvement. Following De Renzio and Wehner (2017), the availability of fiscal information not only strengthens the efficiency of the public sector but also enables citizens to assess whether government priorities are being fulfilled. In the case of Neuquén, open access to the provincial budget makes it possible to detect imbalances, compare allocations, and monitor the consistency between policy objectives and resource distribution.

Similarly, the evidence aligns with Abbasov (2025), who notes that transparency increases trust and cooperation between the state and society, reducing perceptions of arbitrariness and enhancing the legitimacy of fiscal decisions. Budgetary openness therefore functions more as a preventive mechanism than a corrective one, discouraging opaque behavior and fostering more responsible public management.

As Chen and Neshkova (2019) argue, the benefits of transparency are greatest when information is understandable, verifiable, and available in a timely manner. In this sense, the *Cuentas Claras* experience demonstrates that even at the subnational level, fiscal transparency can have positive effects on public trust and participation.

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### 5. CONCLUSION

The project helps to consolidate fiscal transparency at the provincial level through the collection, analysis, and dissemination of accessible and verifiable budgetary information. The results support the hypothesis that open fiscal data strengthen institutions, improve accountability, and reduce information asymmetries between the state and citizens.

The evidence analyzed is consistent with Chen and Neshkova (2019), De Renzio and Wehner (2017), and Abbasov (2025), who emphasize that budgetary transparency increases public trust and contributes to more responsible governments. Consequently, it is recommended to maintain the continuous and updated publication of budget documents, incorporate execution



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reports, and promote citizen use of data as part of the democratic oversight process.

In short, transparency should not be understood as an end in itself but as a means to strengthen the integrity, efficiency, and legitimacy of public administration. The experience of Neuquén shows that the principles of openness and accountability can be successfully applied at subnational levels, generating tangible benefits for governance and social trust.

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