Subnational undemocratic regime reproduction and weakening: 
La Rioja and San Luis in Comparative Perspective

Agustina Giraudy
(Universidad de San Andrés)
giraudy@email.unc.edu

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During the past two decades a growing number of Latin American countries have transitioned away from autocracy and authoritarianism towards democracy. Yet, as several works show, much of this democratic advancement has been territorially uneven and mostly limited to the national level.¹ As a result of this phenomenon, many new democracies are characterized by what scholars have referred to as “regime juxtaposition:” the prevalence of subnational undemocratic regimes alongside a democratic national government.

The existence of regime juxtaposition has presented analysts with the twofold challenge of defining and measuring subnational undemocratic regimes (SURs²), and advancing general explanations to account for the causes of SUR continuity. With the exceptions of Solt (2003) and Gervasoni (2009), however, researchers have devoted little attention to issues of conceptualization. As a result of this neglect, SURs have not been clearly conceptualized, and as importantly, they have been largely misidentified and misclassified. In terms of explanations, even though political scientists have produced a substantial body of works to uncover the causes of regime juxtaposition,³ little efforts have been made to retest these explanations. This lack of theory testing has had two main drawbacks, namely, little accumulation of replicable findings on the causes that explain SUR continuity, and a lack of specification of the scope conditions that guide many of these explanations.

This paper seeks to contribute to knowledge accumulation in the area of regime juxtaposition in three ways. Conceptually, the article advances a careful characterization and operationalization of subnational political regimes. In so doing, the paper helps researchers “map the terrain” and spell out more clearly what we talk about when talk about SURs. Empirically, the article measures the level of democracy in all Argentine subnational units. In so doing, the paper not only helps distinguish between democratic and nondemocratic subnational regimes, but also singles out the universe of SURs upon which theories of regime juxtaposition should be applied. Theoretically, the article

² Unless otherwise specified, the term “subnational” only refers to state/provincial-level (rather than municipal or lower-tier) governments/regimes/politicians.
refines and specifies the scope conditions of the so-called ‘strategic calculation explanation,’ which posits that SURs continue to exist because they meet national incumbents’ strategic political needs. This specified explanation is tested using two in-depth comparative qualitative analysis of two Argentine SURs –La Rioja and San Luis–. The analysis of these cases shows that not all SURs continue to exist because they meet national incumbents’ strategic needs; it also demonstrates that, contrary to conventional wisdom, federal politicians may also engage in strategies of SUR weakening, rather than SUR reproduction.

The article is organized as follows. The first section conceptualizes subnational democracy and measures its extension across all Argentine provinces between 1983 and 2006. Section II presents the tenets of the strategic calculation explanation and specifies its scope conditions by carefully defining the main factors that shape presidents’ strategic calculi about SUR reproduction. Building on this theoretical specification a set of hypotheses about SUR reproduction is subsequently spelled out. The third section of the paper tests the specified explanation with an in-depth comparative analysis of La Rioja and San Luis. The goal of this section is to present qualitative and comparative evidence to illustrate how different provincial factors shape in various ways the strategic calculation of presidents regarding SUR reproduction. The final section closes with a brief discussion of the implications of this study for future research on regime juxtaposition and intergovernmental relations.

I. Subnational Democracy in Argentina: Conceptualization and Measurement

The definition of democracy adopted in this paper follows the tradition of Joseph Schumpeter (1947), who understands democracy in procedural terms. Yet, unlike some leading analysts, who adopt a procedural minimal definition of democracy (Collier & Levitsky 1997; Diamond, Hartlyn, Linz, & Lipset 1999; Mainwaring, Brinks, & Pérez-Liñán 2007), this article subscribes to Przeworski et al.’s (2000) procedural subminimal, or electoral definition of democracy.⁴ Accordingly, democracy is conceived of as having four constitutive elements: (a) fully contested elections (for both legislative and executive

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⁴ The decision to adopt a subminimal definition of democracy responds mostly to data availability problems. The inexistence of subnational data to measure, for instance, freedom of speech and assembly, or human rights violations prevents an operationalization of democracy along the minimal standards.
posts), (b) clean elections, and (c) alternation (turnover) in office. Figure 1 outlines in graphic terms the operationalization of democracy used in this paper.

The dataset used to measure subnational democracy covers 24 provinces in Argentina and spans the 1983-2006. The results presented in Graph 1 show that, consistent with the trend observed in previous small-N and case-studies, democracy has not trickled down evenly. In fact, at least five, out of 24 provinces in Argentina (20.83 percent), have remained undemocratic (i.e., obtaining scores close to zero). As shown by the cases of La Rioja, San Luis, Santiago del Estero, Santa Cruz, and Formosa, democracy has not made inroads in several Argentine provinces, with this democratic deficit being sustained over time. By contrast, only five provinces (20.83 percent) – Mendoza, San Juan, Ciudad de Buenos Aires, Chubut, and Entre Ríos, have reached high and sustained levels of democracy throughout the 1980s, 1990s, and 2000s. In other provinces, such as in Chaco, Jujuy, and Salta, democracy has made some mild progress and also suffer setbacks, indicating that subnational democracy is not static, showing instead that it ebbs and wanes.

The results also reveal that since the onset of the latest democratization process in Argentina, many subnational units have never experienced democratic advancement, thus underscoring that nondemocratic regimes in these countries are “sticky.” The remaining part of this article explores the scope of one common explanation employed to address this regime resilience.

II. The ‘strategic calculation explanation’ about SUR continuity

Several studies show that undemocratic governors in Latin American countries are key partners for electoral coalition making (Hagopian 1996; Snyder 1999; Gibson 1997, 2005; Hunter & Power 2007). With their tight control over local party machines,
governors from SURs can help deliver votes that have decisive impact on general and mid-term national elections (Gibson 2005). Similarly, undemocratic governors may provide invaluable legislative support for the passage of bills that are central to national incumbents’ political projects.\(^5\) Finally, undemocratic governors can help maintain political stability and manage security threats, thus assisting presidents in areas that are key to national security and governability. For instance, recalcitrant governors, who usually control paramilitary forces, can be charged, as Snyder (1999) underscores, with the presidential “mission” of managing security threats on key geographic areas.

Altogether, these works lay the groundwork for the ‘strategic calculation explanation,’ which posits that SURs in nationally democratic countries continue to exist because they often meet national incumbents’ strategic political needs (Fox 1994, Cornelius 1999, Gibson 2005). Underlying this explanation is the idea that federal incumbents opt to reproduce these regimes because the costs of challenging them outweigh the benefits of leaving them intact. Since nondemocratic governors can provide much valued political support and stability, democratically elected national politicians have strong incentives to sustain the very same regimes that keep these governors in power.

This explanation, however, does not necessarily hold true when applied to the universe of SURs, neither when its scope conditions are carefully specified. As shown by statistical analyses (Giraudy 2009b), democratically elected national politicians may not always have incentives to contribute to SUR reproduction. This occurs because not all nondemocratic governors can, or are likely to meet federal incumbents’ strategic political needs, and as importantly, because presidents not always can induce political cooperation. Both differences across SURs, and presidents’ capacity to entice political support, significantly alter the strategic calculations of national incumbents regarding SUR reproduction. As a result, they may choose to sustain some, but not all, SURs. Moreover, contradicting the ‘strategic calculation explanation’s’ predictions, differences

\(^5\) Additionally, since these governors sometimes rule small, and under-populated provinces/states, which are thus over-represented in the national Congress (Snyder & Samuels 2001; Gibson & Calvo 2001, Gibson 2004; Jones & Hwang 2005), the legislative votes of these regimes weigh far more heavily than those of larger and more democratic districts. For this reason, nondemocratic governors are an attractive source of “cheap” legislative support for national incumbents who need to be safeguarded.
across subnational nondemocratic regimes may eventually lead some presidents to weaken, rather than strengthen, some of these regimes.

With the goal of better specifying the scope conditions of the strategic calculation explanation, the next section presents a very simple analytic framework that helps spell out the conditions under which presidents have incentives to reproduce, weaken, or avoid SUR continuity.

**Specifying the strategic calculation explanation**

At least two factors shape presidents’ strategic calculation regarding SUR reproduction: (1) the governors’ capacity to deliver political support, and (2) the presidents’ capacity to induce gubernatorial political alliance. Nondemocratic governors who are unable to deliver legislative or electoral support are unlikely to be reproduced by the federal government, simply because the political payoffs of sustaining these regimes are low. Similarly, from a presidential standpoint, it is highly irrational to actively support nondemocratic governors who refuse to provide political cooperation. Moreover, because these governors are usually politically strong actors who can eventually challenge presidential power, presidents may have incentives to weaken, rather than reproduced them from above. Figure 1 schematizes the two necessary factors shaping presidents’ calculation regarding SUR reproduction. Each of these two factors, and how each one operates in practice is described in detail below.

![Figure 1: Factors shaping president’s calculation regarding SURs](image-url)
(i) Governors’ capacity to deliver political support

Presidents generally seek to obtain two main types of gubernatorial “deliverables”: electoral support during elections, and legislative support to either pass or block bills of the presidential agenda. Additionally, national incumbents may seek to get symbolic support through which presidents seek to maintain and/or enlarge their popularity vis-à-vis voters and the opposition. This support is materialized for instance, in the assistance of governors to public rallies, public declarations favoring presidential deeds, etc..

From the literature on federalism and congressional politics we know that governors’ ability to deliver legislative support stems from their capacity to discipline legislators’ voting behavior. Several studies show that provincial/state-level executives can influence legislative behavior simply because they have the power to decide who can run for reelection and to determine who will return to the local arena to continue his/her political career (Jones et al. 2002; Gordin 2004; Jones & Hwang 2005; Samuels 2003; Díaz-Cayeros 2006; Langston 2004, 2005; Langston & Aparicio 2008). This capacity to influence legislators’ votes converts governors into legislative brokers and key partners for legislative coalition making, as they can ensure presidents the delivery of congressional support.

Yet nondemocratic governors differ considerably in their capacity to deliver legislative votes. Because their capacity to ensure these votes depends on their ability to control legislators’ political careers, governors can only exert leverage over deputies and senators who belong to their political parties. They cannot, by contrast, influence the voting behavior of opposition legislators simply because they do not control their political careers.

It thus follows that provincial executives’ capacity to ensure and deliver legislative support is determined by the share of legislators that belong to his or her party. Governors who control the bulk of the legislative delegation –i.e., the largest share of copartisans–, and who in turn can secure national incumbents more legislative votes, should be substantially more attractive to presidents than provincial executives who control small shares of legislators. On these grounds, it is expected that presidents will
reproduce SURs where governors control a larger share of copartisan legislators, as these governors are in a better position to ensure the delivery of legislative votes.

In the same fashion as not every single nondemocratic governor is by default an efficient provider of legislative support, not all undemocratic governors are attractive partners for electoral coalition building. Nondemocratic subnational incumbents, who concentrate political authority within provincial/state-level borders, who command extensive clientelistic and patronage networks, who control political brokers and state resources, and who can govern virtually unconstrained, can easily manipulate voters and thus guarantee presidents the delivery of solid electoral majorities. By contrast, nondemocratic governors who concentrate far less political authority over persons and state resources are less capable of mobilizing the electorate and influencing voters’ behavior. Because they are unable to ensure the delivery of votes, they become less attractive for electoral coalition making. It is thus expected that presidents will contribute to reproduce SURs that concentrate, rather than disperse, political authority, as the former are more likely to deliver solid electoral majorities on Election Day than the latter.

(ii). Presidential capacity to induce gubernatorial cooperation

Nondemocratic governors are, in principle, strong, well entrenched, and hard to discipline provincial bosses. As such, they are likely to challenge presidential power and refuse to meet presidential strategic political needs. In the best of cases, they may use their entrenched political position as a bargaining chip to support the president’s agenda in exchange for important concessions from the federal government. However, if presidents manage to exert control over these subnational bosses and thus induce them to meet their political strategic needs, recalcitrant governors may have less room of maneuver to deny political support. It is thus plausible to hypothesize that presidents will only contribute to reproduce SURs ruled by governors upon whom they can exert effective control and disciplinary power, as they are more likely to meet presidential strategic needs.

From the literature on political parties we know that partisan organizational structures facilitate national incumbents’ capacity to discipline and control subnational

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6 For a classification of SURs that concentrate/disperse political authority see Giraudy (2009).
copartisans (Mainwaring 1999; Stepan 2000; Samuels 2003; Wibbels 2005; Levitsky 2003; Leiras 2006). The mechanisms through which parties exert control over low-level copartisans are manifold and depend on the internal organizational structure of each party. Yet, regardless of which partisan mechanism is put in place to discipline lower-level copartisans, the important point is that governor-president copartisanship should induce presidents to reproduce SURs ruled by copartisan governors, as these are more likely to be controlled and disciplined via partisan mechanisms, and are, in turn, more prone to be induced to meet president’s strategic political needs.

Variations across SURs’ financial autonomy on the central government can also have important implications for national incumbents’ strategic calculation regarding SUR reproduction. From the literature on fiscal federalism, we know that highly indebted or financially profligate governors, who depend on the central government for their subsistence, are more likely to comply with the central government’s political demands for fear of being deprived of funds (Wibbels 2005; Falleti 2005). By contrast, nondemocratic governors from fiscally responsible and low indebted SURs or those who rule undemocratic provinces which amass abundant revenues –due to efficient tax collection or to the existence of profitable natural resources– enjoy greater financial autonomy from the federal government, and thus are less obliged to meet presidential strategic needs (Giraudy 2009). As a result, it is likely that presidents will reproduce SURs that are in financial dire straits, rather than SURs that are financially sound, as the latter are more likely to refuse cooperating with the federal government, rather than meet presidential strategic political needs.

III. The specified strategic calculation explanation applied

To illustrate the range of the specified strategic calculation explanation, the next section explores the relationship between the Argentine central government and two SURs –La Rioja and San Luis, during the presidency of Néstor Kirchner (2003-2007). As shown in Graph 1 (appendix), La Rioja and San Luis stand among the least democratic

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7 For instance, centralized and bureaucratic parties, which tightly control local party branches are more likely to discipline, and thus induce, the cooperation of copartisan undemocratic governors (Levitsky 2003). Similarly, national party leaders who leverage over the selection, nomination, and appointment of candidates can easily control copartisans by determining the fates of their political careers (Samuels 2000; Jones et al. 2002; Garman, Haggard & Willis 1999).
provinces of Argentina. These two provinces were selected out of the bulk of undemocratic provinces (i.e., La Pampa, Formosa, Santa Cruz, La Rioja, San Luis) because they have several aspects in common. Both provinces have been ruled by the Peronist party since 1983, both are located in northwestern Argentina, the two have similar population size, and both are highly dependent on revenues flowing from the central government. Despite these similarities, these two provinces differ on the main explanatory variables, namely, (a) governor’s capacity to deliver political support, and (b) vulnerability vis-à-vis the central government. La Rioja and San Luis then, not only allow for a most similar case design, but also make a controlled-comparison possible, facilitating in turn a more fine-tuned assessment of the main variables’ effect on the hypothesized outcomes.

(a) La Rioja: A case of SUR reproduction from above

(i). Governors’ capacity to deliver political electoral and legislative support

Riojano rulers concentrate considerable political authority within provincial borders, which is why they stand in a powerful position to exert leverage over voters and mayors –i.e., the main political brokers of La Rioja. The capacity of Riojano governors to control party machines turns them into valuable political partners to presidents, as they can secure federal incumbents the delivery of solid electoral majorities in Election Days. Several factors account for Riojano governors’ electoral clout.

First, provincial incumbents have substantial access to patronage resources. As reported by the National Ministry of Economy, patronage in La Rioja has, on average, reached 77 public employees every 1000 inhabitants. This figure puts La Rioja among the provinces with the highest rate of public employees per inhabitant. The fact that an average of 85 every 1000 inhabitants work in the provincial public administration conferred Governor Ángel Maza with an impressive capacity to ensure the loyalty of a considerable portion of the local population, which for fear of being removed from office, became easy to discipline and manipulate.

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8 The main focus of this section is on Peronist Governor Ángel “Didí” Maza latest administration (2003-2007), as it coincided with Néstor Kirchner presidency.
9 Patronage is measured as the number of inhabitants/1000 working in the provincial public administration.
10 La Rioja is also the home-province of the city with the highest rate of public employees per inhabitant of the country: Chilecito.
To further secure his control over public employment patronage networks and, in turn, the alliance of public employees, Governor Maza centralized the municipal payroll. This decision, which was carried out during Maza’s first term (1995-1999), also had the effect of reducing mayors’ capacity to exert control over patronage networks. As one top rank official of La Rioja’s municipality put it, “public employees became aware that their patron, the one who paid their salaries, was the governor (and not the mayor), and that’s why he became loyal to the governor and not the mayor” (interview Ortiz). According to different municipal leaders, this decision prevented mayors from building their own “troop of loyalists” to counterbalance the governors’ power (interviews Ortiz, Quintela, Chamía, De Leonardi).

Another way in which Maza managed to control mayors (i.e., political brokers) and thus control patronage networks, was via the discretionary distribution of public funds. La Rioja is one of the only three Argentine provinces (the others are San Juan and Jujuy), where a system to regulate the distribution of provincial transfers does not exist. The absence of this law allows incumbents to distribute public monies virtually unchecked. In effect, Riojano governors are entirely free to determine the amount that each municipality receives, the pace with which funds are distributed (i.e., on daily, monthly, quarterly or yearly basis), and whether or not these transfers are channeled automatically. This fiscal discretion, in turn gives provincial incumbents a tremendous capacity to control mayors (i.e., political brokers), as they, for fear of being deprived of funds, abide by the governors’ decisions, agenda, rules, and policies.

During the 11 years of Mazista rule, all mayors, with the sole exception of La Rioja City mayor (i.e., the capital’s mayor), acted as mere delegates of the governor (interviews Porras, Ortiz, Chamía). This occurred not only because most of them belonged to the governors’ party (see Table 1), but above all because the majority of mayors had virtually no administrative capacity to raise their own taxes (even though they legally can), and thus became highly dependent on provincial transfers. In other words, none of them stood in a solid financial position to oppose the governor’s policies, much less to refuse participating in and supporting Maza’s political cause. Quite the contrary, they were required to do as Maza requested, especially to deliver political support by mobilizing voters and the citizenry whenever elections and/or public rallies...
were organized (interviews Maza (a), Maza (b), Chamía). Had they refused to do so, as occurred in 2003 when a group of mayors coalesced demanding approval of a municipal coparticipation law to regulate the distribution of transfers, provincial money stopped flowing to the municipal coffers (interviews Bruno, Porras, Chamía).

Table 1: La Rioja. Percentage of municipalities under PJ control

<table>
<thead>
<tr>
<th>Year of election</th>
<th>% of municipalities belonging to the governor's party</th>
</tr>
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<tbody>
<tr>
<td>1983</td>
<td>100.00</td>
</tr>
<tr>
<td>1987</td>
<td>94.44</td>
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<tr>
<td>1991</td>
<td>100.00</td>
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<tr>
<td>1995</td>
<td>100.00</td>
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<tr>
<td>1999</td>
<td>100.00</td>
</tr>
<tr>
<td>2003</td>
<td>88.89</td>
</tr>
<tr>
<td>2007</td>
<td>83.33</td>
</tr>
</tbody>
</table>

Source: author's calculations based on Micozzi (2009), and Secretaría de Asuntos Municipales de la Nación, Ministerio del Interior

The lack of a provincial ‘coparticipation’ law also increased mayors’ dependency on Riojano governors by preventing mayors from soliciting loans and acquiring debt either with local or international financial institutions. Because they could not show they had a steady and regular income, they were banned from requesting loans from international development agencies and national or international banks. As a result, every time Riojano mayors wanted to apply for credit, they first needed to negotiate with Maza, who in turn would decide if the province would act as guarantor. “To get Maza’s consent,” as La Rioja City’s mayor noted, “we needed to pledge yet more political allegiance” (interview Quintela, see also interviews Ortiz, De Leonardi).

Finally, the lack of a provincial coparticipation law further limited Riojano mayors’ autonomy by preventing mayors from deciding where and how to spend provincial transfers, as it was the provincial government who decided where and how to

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11 The mayors’ loyalty to Maza never faded, not even during the violent riots that took place in December 2006, when the PJ factions rallied by then vice-governor Beder-Herrera orchestrated Maza’s ouster (and later his impeachment). All mayors, with the exception of Quintela, the capital’s mayor, mobilized people from the interior to go to La Rioja city, where they besieged the provincial legislative building and organized sit-ins to support Maza’s government (Clarín, La Nación, El Independiente (La Rioja) December 15, 2006).
spend the money. By so doing, Maza ensured that transfers would not be used to feeding party machines that would enhance mayors’ political bases of support (interviews Quintela, # 4).

The last strategy employed by Governor Maza to exert tight control over “his” territory, thus managing to exert leverage over mayors was with the passage of a 1998 provincial law that temporarily suspended the municipalities’ magna charters (*Cartas Orgánicas*). This suspension, which later on became permanent, prevented mayors from managing their electoral calendars, and allowed Maza to take advantage of coattail effects, to prevent (intra-party) opposition forces from strengthening, to determine the election and appointment of candidates, and to control the electoral processes.

In addition to controlling political brokers, patronage networks, and voters, Governor Maza also exerted significant leverage over Riojano federal deputies and senators, as almost the totality of the Riojano congressional delegation belonged to the Peronist party. Of the five Riojano deputies, one belonged to the UCR, and while the remaining were Peronist deputies, Adrián Menem (Carlos Menem’s nephew) usually followed his uncle’s orders. In the Senate instead, Maza controlled the vote of Ada Maza (his sister) and Teresita Quintela, but could not discipline the third senator, Carlos Menem.

In sum, by controlling patronage networks, mayors (i.e., political brokers), and federal deputies and senators, Governor Maza became a valuable governor for national politicians. Indeed, his capacity to control state resources made him a credible and powerful deliverer of electoral and legislative support, and thus a precious political partner with whom Néstor Kirchner could engage in vertical coalition making.¹²

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¹² Vertical coalitions refer to electoral, legislative, and governing coalitions built across different levels of government.
(ii). Presidential capacity to induce gubernatorial cooperation\textsuperscript{13}

Figures 2 and 3 (appendix) provide evidence about La Rioja’s financial situation. As indicated by Figure 2 (appendix), with the exception of 2005, La Rioja’s financial balance is positive. The lack of current deficits contrasts sharply, however, with the level of indebtedness. In fact, Figure 3 (appendix) shows that La Rioja’s debt has been shockingly high, reaching an average of 100.9% of the province’s GDP between 2002 and 2006.

This financial dependency on the national government has been further aggravated by the fact that 90% of La Rioja’s total revenues stem from the federal government. As Figure 4 (appendix) indicates, La Rioja’s autonomous revenues (depicted by the solid white and solid grey rectangles) only constitute a negligible share of the province’s total income. All other revenues flow directly from the central state’s coffers, but as Figure 4 (appendix) shows, of La Rioja’s total federal transfers, only 60% (on average) flow directly and automatically to the province. All other federal transfers are determined ad hoc, and are contingent upon bargains among the national and provincial governments. In other words, approximately 40% of La Rioja’s federal transfers are subject to negotiations between the federal government and Riojano governors.

This dependency on non-automatic funds, coupled with the high levels of provincial indebtedness, plus La Rioja’s inability to buy debt beyond the federal government,\textsuperscript{14} put Governor Maza in an extremely vulnerable position vis-à-vis the national government. As one close advisor of Maza put it, “governors in La Rioja do not rule for their people, they rule for the president. They spend most of their time in Buenos Aires lobbying in federal buildings for money, subsidies, and programs” (interview # 2). This financial dependency, which became more acute after the 2001-2002 economic

\textsuperscript{13} As noted earlier, presidents can induce cooperation and allegiance via partisan or fiscal instruments. This former instrument is not analyzed in this paper because as a result of the increasing levels of party de-nationalization observed in Argentina after 2003 (Calvo and Escolar 2005; Leiras 2006, 2007; Gibson and Suárez-Cao 2008), and given the internal organization of the Peronist party, which is both informal and decentralized and thus largely inoperative to exercise control over provincial branches (Levitsky 2003), Kirchner was prevented to induce gubernatorial cooperation via partisan structures. Instead, the primary instrument used to entice gubernatorial support was via the power of the purse which stemmed from the windfall gains of the export-led economic model (Giraudy 2009).

\textsuperscript{14} Due to the province’s size and its weak economy, La Rioja has limited capacity to both issue its own debt (i.e. provincial bonds) and buy debt beyond the federal government.
crisis when the province’s debt skyrocketed to unprecedented levels and when the federal government ‘nationalized’ the provincial debt.

La Rioja’s financial dependency on the federal government became especially profitable for a president like Néstor Kirchner, who could count on abundant economic resources to dexterously exercise the power of the purse, and thus obtain the acquiescence and cooperation of fiscally dependent governors (Bonvecchi & Giraudy 2008). The support and compliance of La Rioja’s governor was particularly important during the first two years of Kirchner’s government.

In 2003, when Kirchner assumed the presidency, his party (e.g. PJ or Peronist party) was split into three different factions: one led by former President Menem, the second one headed by San Luis’ former cacique, Adolfo Rodríguez Saá, and the third one led by Kirchner and his immediate predecessor, Eduardo Duhalde. Each of these Peronist leaders had influence and wielded power over different parts of the country (Calvo & Escolar 2005). Thus, to further expand his territorial control, and thus strengthen his position vis-à-vis other Peronist leaders, Kirchner had no alternative but to stitch up alliances with governors who could effectively deliver electoral, legislative, and symbolic support.

In this context Kirchner needed Maza and Maza needed Kirchner. Perhaps the more vivid example illustrating Maza’s willingness to fulfill Kirchner’s political demands by delivering electoral support was observed during the 2005 mid-term elections, when the Governor agreed to join the Kirchnerista faction, the so-called PJ-Frente para la Victoria, to contest for a seat in the national senate against his very own political mentor and close friend, former President Carlos Menem—who had decided to run as senator. As the governor himself put it, “we needed a very strong candidate to defeat Carlos Menem, and I, as the governor, was the only candidate who could do that” (interview Maza). In effect, Maza with his tight control over mayors, public employees, and the party machine, was the only candidate who could ensure, as he eventually did, a victory over the longstanding Riojano cacique Carlos Menem, one of Kirchner’s staunchest opponents. With this move, Kirchner not only won the first majority, i.e., two seats in the Senate and

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15 The intra-party split was so severe, that these three Peronist leaders competed against each other in the 2003 presidential election in which Kirchner eventually became victorious.
extended the PJ-Frente para la Victoria territorial presence in La Rioja, but most importantly defeated his fiercest rival and longstanding PJ leader in his own stronghold. In exchange for this “service,” Kirchner rewarded La Rioja with the non-automatic funds that were essential to run the province.

Figure 5 (appendix) shows the financial payoff of Maza’s alignment with president Kirchner. Federal capital transfers augmented considerably in 2005, and reached an even higher level in 2006, the year before the 2007 presidential election. In addition, other non-automatic transfers, such as current transfers (depicted by the transversally dashed rectangle), also flowed constantly and smoothly into Riojano coffers, indicating that during the years of the Kirchner administration, the president never stopped providing La Rioja’s SUR with funds for infrastructure development (i.e., capital transfers), which made up around 20% of La Rioja’s total federal revenues.

The mutually beneficial relationship between Kirchner and Maza also paid off at the legislative level. Unlike other Peronist governors, Maza became an assiduous supporter of the president’s legislative initiatives. Even though he did not control the entire Riojano congressional delegation, the deputies and senators who followed his orders supported all Kirchnerista bills, even the most controversial ones, such as the laws that were passed in 2006 that further increased (in a non-constitutional way) presidential power vis-à-vis other branches of government, as well as the bills that were introduced to extend the economic emergency of 2001, which also granted the executive extraordinary powers. In exchange for this support, the government continued to sign the Financial Agreements that ensured the flow of “extra-coparticipation” funds, without which the governor could have not run the provincial economy (interviews Bengolea,

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16 In that election, the PJ-FpV also won two (out of five Riojano) seats in the House. Carlos Menem won the senate seat for the first minority.

17 These funds, which in La Rioja are known as the “fondos extra-coparticipables” (extra-coparticipation funds) are as important as the coparticipation funds. Without the “fondos extracoparticipables,” the province cannot cover its current and capital expenditures (interview Maza).

18 These bills include: the modification of the Consejo de la Magistratura’s composition, which allowed Kirchner to control the greatest share of its members (38.5%); the law regulating the use of presidential decrees, which further enlarged the president’s legislative capacity; the ley de Administración Financiera, which granted the chief of cabinet legal authorization to reassign budget allocations without Congress’ consent (for a discussion of how these laws increased presidential power see Giraudy 2007, Bonvecchi & Giraudy 2007).
Maza, Mercado Luna). Additionally, and as importantly, the constant funnel of these funds became crucial to keep La Rioja’s nondemocratic alive.

(b) San Luis: A case of SUR weakening from above

(i). Governors’ capacity to deliver political electoral and legislative support

Unlike the governor of La Rioja, who stood in a powerful position to control voters and political brokers, Alberto Rodríguez Saá could exert much less leeway over mayors and the electorate. Several factors account for his incapacity to exert as much control within provincial borders as his neighbor in La Rioja did.

First, San Luis unlike La Rioja, not only has a law regulating the distribution of funds across provincial levels of government. The law regulating the allocation of funds to municipalities works in a similar way to the federal coparticipation law, in that it establishes that provincial funds be distributed on the basis of strict formulas. Moreover, as occurs with the federal coparticipation law, provincial funds allocated to the municipalities are transferred on an automatic and daily basis.

The existence of such a law limited Governor Rodríguez Saá’s fiscal discretion, preveting him from blatantly blackmailing mayors by manipulating the pace and amount of provincial transfers. At the same time, the automaticity of the transfers gave mayors the possibility of gaining some autonomy from the provincial government, because the allocation of funds was required by law.

Second, despite the fact that the size of the public administration in San Luis is not among the smallest in the country, no other province exhibits such a stability in the size of its payroll (Mecon-DNCFP, various years). In 1983, San Luis had 57 public employees every 1000 inhabitants. Ten years later, that number diminished to 55, and it reached its lowest level in 2004, when only 46 inhabitants out of every 1000 worked in the provincial administration (Mecon-DNCFP, various years). This pattern of keeping a small and stable provincial administration prevented Alberto, and his predecessor, Adolfo

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19 The main focus of this section is on Peronist Governor Alberto Rodríguez Saá’s administration (2003-2007), as it coincided with Néstor Kirchner presidency.

20 Even though funds are automatically channeled, the law establishes that only that 8% of the federal coparticipation will be transferred to the municipalities, plus that 16% of the property tax and the tax on cars. These percentages are low when compared to the most developed provinces of the country, such as Mendoza and Córdoba.
Rodríguez Saá from counting on the unconditional electoral support that may have accrued from having a sizeable share of public employees working in the provincial administration.\footnote{It should be noted, however, that other covert forms of public employment existed in San Luis. Such was the case of the Programa de Inclusión Social, a mega project of social inclusion implemented in 2003 to offset the rising levels of unemployment. The program, a conditional cash transfer program which provides participants with cash allowances conditional upon certain verifiable actions, such as providing communal services, maintenance work in the public administration, was regarded by many local politicians as Alberto’s main clientelistic program (interviews Marín, Samper, Agúndez, Laborda, Otero, interviews 8 & 9). It is worth underlying that unlike other conditional cash transfer programs implemented in Argentina, employees make contributions to the pension system and have healthcare coverage.}

Also, unlike La Rioja, where incumbents exerted tight control over lower levels of government, Alberto Rodríguez Saá could not exert absolute leverage on municipalities. As Table 2 indicates, Peronist-ruled municipalities never reached the percentages observed in La Rioja (see Table 2), where the governor controlled at least 83.33% of the mayoralties; instead in San Luis, the PJ oscillated between controlling less than half of the total municipalities in 2003, to controlling all but one municipalities in 2007.

\begin{table}[h]
\centering
\caption{San Luis. Percentage of municipalities under PJ control}
\begin{tabular}{lcc}
\hline
Year of election & % of municipalities belonging to the governor’s party \\
\hline
1983 & 51.61 \\
1987 & 72.58 \\
1991 & 66.67 \\
1995 & 67.19 \\
1999 & 59.38 \\
2003 & 45.31 \\
2007 & 98.46 \\
\hline
\end{tabular}
\end{table}

\begin{flushleft}
Source: author’s calculations based on Micozzi (2009), and Secretaría de Asuntos Municipales de la Nación, Ministerio del Interior
\end{flushleft}

In addition to its limited electoral presence in the interior, the Peronist party in San Luis could not dominate the most populated district: San Luis City.\footnote{According to San Luis’ Dirección Provincial de Estadísticas y Censos [DPEyC], 40% of the provincial population resides in San Luis City. Yet, the other main urban center of San Luis province, Villa Mercedes, where around 30% of the provincial population lives, has always been dominated by the PJ.} With the exception of the 1990s, the city was ruled by opposition parties –the UCR from 1983 to 1987, and the local dissident PJ between 1999 and 2007–. This lack of control over the province’s principal urban center had important implications for San Luis’ SUR, in that it
gave opposition forces and the general citizenry some room to maneuver: to document, denounce, and confront the Rodríguez Saás’ abuses of power and thus weaken the regime. Perhaps the most vivid example of this confrontation occurred in 2004, when thousands of regular citizens, opposition parties (organized under an umbrella organization, the “Multisectorial”) and several organized groups (among which were the highly combative teachers’ union) went to the streets demanding the end of the Rodríguez Saás’ rule.

In sum, when compared to La Rioja’s governor, Alberto Rodríguez Saá stood in a weaker position to deliver solid electoral majorities, simply because he could not exert as much leverage over voters and brokers as Governor Maza did. Instead, Alberto’s capacity to induce electoral alliance among voters stemmed from the series of developmentalist policies put in place since the mid 1980s, which greatly contributed to improve the living conditions of sanluiseños. It is thus important to distinguish that voters in San Luis, unlike voters in La Rioja, voted for the Rodríguez Saás because, as many interviewees reported, “they delivered.”

Despite his more limited capacity to ensure the delivery of solid electoral majorities in federal races, Alberto Rodríguez Saá commanded significant authority over the federal congressional delegation. All five federal deputies belonged to his party, and of the three federal senators, two belonged to the Peronist party—the third Senator, splintered from the sanluiseno Peronist party and joined the Kirchnerist faction, the so-called PJ-Frente para la Victoria. From a legislative point of view then, Alberto Rodríguez Saá became a powerful and valuable political partner who could eventually be used to support the presidents’ legislative agenda and with whom Néstor Kirchner could engage in vertical coalition making.

(ii). Presidential capacity to induce gubernatorial cooperation

Like most small provinces in Argentina, San Luis is highly dependent on federal transfers. In fact, as Figure 6 (appendix) shows, around 60% of San Luis’ income stems from...
from the federal government. Yet, unlike other small provinces, around 90% of these transfers are made up of automatic co-participation funds (as depicted by the black, light grey, and vertical lined rectangles in Figure 7 (appendix)). That is, even though the province relies on the federal government for its subsistence, the funds that make that subsistence possible flow to San Luis on a regular (i.e., daily), formula-based, automatic, and non-discretionary basis.

Also, unlike other small provinces, San Luis obtains a fare share of revenues from its own taxes. As Figure 6 (appendix) indicates, an average of 20% of the province’s income comes from provincial taxes—a remarkable percentage given Argentine provincial governments’ low institutional capacity and lack of political will to tax their population. Finally, as Figure 6 (appendix) reveals, San Luis’ dependency on other federal transfers (depicted by the dotted and lined rectangles) is, relative to the other provinces, very low.

A closer look at how the Rodríguez Saá managed the provincial economy indicates that they proceeded in a very responsible and orderly manner. As Figure 8 (appendix) shows, during the 2002-2006 period, and only with the exception of 2005, when the province experienced a small deficit, the financial balance has been positive. More strikingly is the pattern of indebtedness observed in Figure 9 (appendix). San Luis not only has been able to maintain low levels of indebtedness, even in 2002 when the economic crisis hit the country, but above all has become one of the Argentine provinces with the lowest levels indebtedness (Cetrángolo and Jiménez 2004, Cetrángolo et al. 2002, DNCFP –Ministerio de Economía).  

This economic and financial performance not only had important implications within provincial borders, as it allowed sanluienseños to improve their living conditions, but it also became decisive in shaping the province’s relation with the federal government and, in turn, the prospects of San Luis’ SUR continuity.

Even though Alberto Rodríguez Saá could have become a useful provider of legislative, and to a lesser extent electoral, support, the governor’s financial autonomy posed important limitations for President Kirchner’s capacity to induce his cooperation.

24 What is more, financial autonomy is also possible in San Luis because most of the province’s lenders are international financial institutions and private lenders, not the federal government (interviews Poggi, Marín).
What is more, Rodríguez Saá’s financial autonomy not only prevented him from becoming hostage of a powerful financial president, but above enabled the governor to dispute presidential power.

Throughout the years of the Kirchner administration, the relationship between San Luis’ governor and the president was one of continuous confrontation. Not only did Kirchner avoid striking coalitions with Alberto Rodríguez Saá, but most importantly he sought to weaken San Luis’s SUR. The governor, for his part, not only refused to support Kirchner’s agenda, but most importantly, boycotted the president’s initiatives, as no other governor in the country dared to do.

There are abundant examples illustrating the governor’s unwillingness to side with Kirchner. For instance, unlike other PJ (and even opposition) governors, Rodríguez Saá did not hesitate to break ranks with the president by refusing to participate in several intergovernmental fora such as the *Consejo Federal de Inversiones* (i.e., the interprovincial agency responsible for financing different investment projects), and the *Consejo Federal Vial* (i.e., the agency responsible for coordinating highway construction), alleging that the federal government had treated San Luis in an unfavorable and discriminatory manner. Additional accusations of financial discrimination went unheard in Buenos Aires, but were later transformed into a claim filed with the federal Supreme Court against the Kirchner administration.

Additionally, Rodríguez Saá was the only PJ governor who openly confronted one of Kirchner’s linchpin policies, namely, the administration and (unconstitutional) appropriation of export duties. He not only denounced the president in the media, but filed yet another claim with the federal Supreme Court in which he demanded the complete refund of the income tax. Finally, the most eloquent example of Rodríguez Saá’s confrontational stance with the president occurred in the 2007 elections, when he ran as the Peronist dissident presidential candidate against Kirchner’s wife, demonstrating that he had become one of the most visible and influential anti-*Kirchnerista* leaders within the dissident Peronist faction.

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25 Rodríguez Saá alleged that the “retenciones” (i.e., export duties) were unconstitutional because they reduced producers’ income and, in turn, the income tax. A reduction in this tax, which according to the co-participation law is subject to provincial sharing, reduced the amount of money that was sent to the provinces.
Rodríguez Saá’s uncooperative behavior was also observed in Congress. Contrary to what occurred with Governor Maza, who instructed La Rioja’s congressional delegation to back most of Kirchner’s bills, Rodríguez Saá’s disciplined delegation opposed most of the president’s legislative initiatives. This refusal was vividly observed in 2006, when no San Luis’ deputy voted for Kirchner’s most valued initiatives.

A similar unsupportive behavior was seen during campaigns and elections. Unlike what occurred in La Rioja in 2005 and 2007, Rodríguez Saá refused to go to the polls in alliance with the *Kirchnerista* faction, i.e., the PJ-FpV. Even though Kirchner managed to win the federal 3rd senatorial seat, he fared poorly in the lower house race, where he did not obtain a single PJ-FpV seat. The electoral gains of the PJ-FpV in San Luis were even smaller in the 2007 mid-term and presidential race, where he did not obtain a single seat in the house, and received only 8.56% of the vote in the presidential race (DINE, Ministerio del Interior).

In this context, Kirchner had virtually no incentive to reward San Luis’ governor and much less to reproduce a SUR on whose cooperation he could not count. In effect, and contrary to how he behaved with other more cooperative and functional SURs such as La Rioja, Kirchner did not provide San Luis with additional federal programs and funds. As Figure 7 (appendix) shows, every single penny that flowed from the federal government to San Luis came in the form of automatic transfers, that is, money that by law flows directly to the states. Unlike other non-democratic provinces, such as La Rioja and Formosa, which received a considerable amount of non-automatic federal revenues as a reward for his support, President Kirchner did not transfer additional federal money to San Luis.

Another way in which Kirchner sought to undermine Alberto Rodríguez Saá’s authority was by hampering the governor’s capacity to implement programs and policies in the province. As in most federations, the implementation of several provincial programs and/or policies requires federal approval. By refusing approval, Kirchner delayed the implementation of different programs that were of utmost interest to the

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26 Rodríguez Saá controlled all the delegation except for one senator, who responded to Kirchner’s PJ-FpV.  
27 See footnote 18.
governor. The federal government did not issue the permission needed to install new radio stations/bands, to approve the curricula of the newly created University of La Punta, to build the international airport near La Punta, to authorize new air routes between the province and other destinations, to build new stretches of provincial highways, and to produce new medicines in San Luis’ laboratories (Escribanía de Gobierno). Kirchner also suspended many important federal programs that operated in San Luis such as the Environmental Plan, various federal funded health programs, the plan to eradicate the Chagas’ disease, the plan to modernize several health-care centers, and the program of subsidies for small landowners and small firms, among others (Escribanía de Gobierno).

Despite Kirchner’s strategies to weaken San Luis’ SUR, Governor Alberto Rodríguez Saá managed to keep the regime alive. SUR continuity in San Luis was possible because the governor had both the means necessary to self-reproduce the regime, and as importantly, to weather presidential attempts to destabilize it. In sum, Rodríguez Saá’s financial autonomy, which helped him prevent the penetration of a president as fiscally strong as President Kirchner, was key to shaping the nature of intergovernmental relations, and in turn the prospects of SUR continuity in San Luis.

IV. Conclusion

This paper has contributed to knowledge accumulation in the area of regime juxtaposition by conceptually defining and measuring subnational democracy in all Argentine provinces. It has also made an important contribution by retesting and specifying the scope conditions of the ‘strategic calculation explanation.’ Building on the in-depth analysis of two Argentine SURs, the paper reveals that, contrary to conventional wisdom, national incumbents do not have incentives to benefit, and thus help sustain, every single existing SUR. Indeed, the findings show that presidents only contribute to the sustainability of the SURs that serve them politically well, and upon which they can exert political or financial control, as exemplified by the case study of La Rioja. By contrast, as evidence by the in-depth analysis of San Luis, in contexts where presidents cannot induce nondemocratic gubernatorial cooperation, national incumbents opt to weaken the very same regimes that keep recalcitrant governors in power. Altogether the
findings of paper pose important limitations to the generalizability across the universe of SURs of the strategic calculation explanation.

Three important implications for the study of regime juxtaposition follow from this article. First, the results show that presidents help sustain SURs that are financially weak. This finding reveals that presidents’ decision to reproduce SURs is shaped, to a very large extent, by presidents’ capacity to exert leverage over nondemocratic governors. Instances that facilitate financial and thus, political control over recalcitrant rulers, and which in turn enable presidents to induce gubernatorial political cooperation seem to be important determinants of SUR reproduction. More studies are need to explore how specifically the possibilities of federal control over subnational nondemocratic regimes (or lack thereof) affects the prospects of their continuity and change, and how different mechanisms of control –i.e., political or fiscal, shape presidents’ strategies of SUR reproduction.

Second, this paper reveals that under certain circumstances, presidents are active promoters of SUR continuity. The fact that national actors shape the prospects of SUR sustainability underscores, as many studies have already pointed out, that subnational political processes are not impervious to the political dynamics that take place at the national level of government; quite the contrary they are greatly shaped by events occurring at higher levels of government (Gibson 2005, 2008; Montero 2009). It thus follows that future theories about SUR continuity or change necessarily have to assess and theorize about the impact of both national and subnational variables, as their combined interaction is critical to understand how and why these regimes continue (or not) to exist.

Finally, this paper has shown that SURs differ among each other regarding the “services and goods” they can provide to presidents. Acknowledging that SURs are not all capable of meeting presidential political strategic needs is important because it highlights that the pattern of interaction between presidents and nondemocratic governors varies from SUR to SUR. Indeed, differences across SURs have important consequences for presidents’ strategic calculations regarding SUR reproduction.

Existing explanations about SUR continuity and change, however, tend to overlook these differences, assuming instead that SURs are all of one type. As a result,
they infer that all SURs interact with the federal government in similar ways, and that for this reason, all nondemocratic regimes are affected by political events occurring at the federal level of government in exactly the same way. This paper shows that this misassumption may lead analysts to provide incomplete and underspecified accounts of SUR continuity and change, as the causal mechanisms that account for regime resilience and change are not homogenously valid across all existing SURs. Future theories and explanations about SUR continuity and change should take these cross-subnational differences seriously as they are key to uncovering the various causal mechanisms that underlie the continuity and change of distinct nondemocratic subnational regimes in nationally democratic countries.
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**Interviews**

The following list of interviews provides the names of all interviewees that explicitly agreed to disclose their names and positions. The interviewees who did not consent to have their names and positions disclosed are listed with numbers.

Barrionuevo, Chingolo. PJ provincial deputy (La Rioja). La Rioja City, May 7, 2008.
De Leónardi, Juan José. Secretary of Infrastructure and Public Works, La Rioja city. La Rioja City, May 29, 2008.
Interview 8. Member of the PJ Youth during the 3rd administration of Adolfo Rodríguez Saá. San Luis City, June 3, 2008.
Ortiz, Claudia. Secretary of Economy, Treasury, and Finances of La Rioja city. La Rioja City, May 28, 2008.
———. Secretary of Economy, Treasury, and Finances of La Rioja city. La Rioja City, May 29, 2008.
Porrás, Analía. Legal advisor to the legislature of La Rioja. La Rioja City, 26 May, 2008.
Appendix

Graph 1. Subnational democracy in Argentina (1983-2006)\textsuperscript{28}

Democracy ranges from 0 to 1. Higher values indicate higher levels of democracy; zero and near zero scores denote nondemocratic regimes.

\textsuperscript{28} Democracy is measured along the variables and indicators depicted in Figure 1 and Table A.
Table A: Subnational democracy. Variables, calculation, and sources

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
<th>Calculation</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>HEAD</td>
<td>Based on Przeworski et al.’s (2000) coding, this indicator measures the cumulative rate of provincial chief executive turnover.</td>
<td>ACCHEAD is the number of changes of provincial chief executive [HEADS] accumulated during the life of a particular political regime. [HEADS is defined as the number of changes of the chief executive in each year]</td>
<td>Author’s calculations based on BASECIAP</td>
</tr>
<tr>
<td>PARTY</td>
<td>Based on Przeworski et al.’s (2000) coding, this indicator measures the cumulative rate of provincial chief executive party turnover.</td>
<td>ACCPARTY is the number of changes of the provincial chief executive party [PARTY] accumulated during the life of a particular political regime. [PARTY is defined as the number of changes of the party in each year]</td>
<td>Author’s calculations based on Guía Electoral</td>
</tr>
<tr>
<td>ENP</td>
<td>Laakso and Taagepera Index (1979)</td>
<td>( \frac{1}{\sum_{i} s_{i}^{2}} ), with ( s_{i} ) representing the number of votes cast for party ( i ) during gubernatorial elections</td>
<td>Calvo &amp; Escolar (2005) and author’s calculations based on Guía Electoral</td>
</tr>
<tr>
<td>Margin victory</td>
<td>measured as ( v_{1} - v_{2} ), where ( v_{1} ) is the vote share of the winning gubernatorial candidate, and ( v_{2} ) the vote share of the second-place candidate*</td>
<td>Author’s calculations based on Guía Electoral</td>
<td></td>
</tr>
<tr>
<td>ENPL</td>
<td>Laakso and Taagepera Index (1979)</td>
<td>( \frac{1}{\sum_{i} s_{i}^{2}} ), with ( s_{i} ) representing the number of seats held by party ( i )</td>
<td>Calvo &amp; Escolar (2005) and author’s calculations based on Atlas Electoral de Andy Tow</td>
</tr>
<tr>
<td>Gov’s seats</td>
<td>100 - % of governor’s party (or party coalition) legislative seats</td>
<td>Author’s calculations based on Giraudy &amp; Lodola (2008) Database</td>
<td></td>
</tr>
</tbody>
</table>

*First round. The scale of this variable was reversed to make higher values reflect higher levels of “democraticness.”
Figure 4: La Rioja: Income sources

![Income sources chart]

Source: Dirección Nacional de Coordinación Fiscal con las Provincias [Mecon – DNFCP]

Figure 5: La Rioja: Type of federal revenues as a share of total federal revenue

![Type of federal revenues chart]

Source: Dirección Nacional de Coordinación Fiscal con las Provincias [Mecon – DNFCP]

Figure 2: La Rioja: Total income – total expenditures (1997-2007) (in millions of Argentine pesos)

![Total income and expenditure chart]

Source: Dirección Nacional de Coordinación Fiscal con las Provincias [Mecon – DNFCP]

Figure 3: La Rioja: Debt as percentage of provincial GDP (2001-2006)

![Debt as percentage of GDP chart]

Source: Dirección Nacional de Coordinación Fiscal con las Provincias [Mecon – DNFCP]
Figure 1: San Luis: Income sources

Figure 2: San Luis: Type of federal revenues as a share of total federal revenue

Figure 3: San Luis: Total income – total expenditures (1997-2007)
(in millions of Argentine pesos)

Figure 4: San Luis: Debt as percentage of provincial GDP (2001-2006)

Source: Dirección Nacional de Coordinación Fiscal con las Provincias [Mecon – DNCFP]