

Open Budget Survey 2019

Questionnaire

Iraq

April 2020

Country Questionnaire: Iraq

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 2019

Source:

The Financial Management Law and Public Debt Order No 95 of 2004. it states:
"Fiscal year" is the general government's accounting period, which begins on January 1st and ends on December 31st".

Comment:

Peer Reviewer

Opinion: Agree

Comments: Refer to Annex A, Section 2 titled "Definitions for the Purposes of this Law".

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2018

Researcher Response

The OBS methodology requires the assessment of the most recent occurring document with the fiscal year that the document is referring to (as opposed to the fiscal year it was published in). In Iraq's the pre-budget statement will be discussing the budget strategy for the upcoming year i.e. FY 2019.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. 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

Source:

Comment:

Iraq's Ministry of Finance usually do not publish the pre-budget statement, it is for internal use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

The PBS is not published, it is for internal use only.

Comment:

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:

Source:

Comment:

Not applicable

Peer Reviewer

Opinion: Agree

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 leave this question blank.

Answer:

Source:

The pre-budget statement is not published on the website: <http://mof.gov.iq/Pages/MainMof.aspx>

Comment:
NA

Peer Reviewer

Opinion: Agree

Comments: URL is not necessary as the PBS is not published.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

The 2019 document was produced for internal use

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

The Financial Management law (Order 95 2004) requires that the PBS to be produced in May each year. However, our internal sources confirmed that the document has been produced but for internal use only.

Source:

http://govinfo.library.unt.edu/cpairaq/regulations/20040604_CPAORD_95_Financial_Management_Law_and_Public_Debt_Law_with_Annex_A_and_B.pdf
English link: https://en.wikisource.org/wiki/Order_95::_Financial_Management_Law_and_Public_Debt_Law

Comment:

Please refer to Law 95 of 2004 - section 6, para 2 and 3- mentioning that during the month of May of each year, Minister of Finance shall issue a report on the priorities for fiscal policy for the next fiscal year, including the proposed total limit on spending and the limits for each individual spending unit, and submit it to the Council of Ministers for approval. Based on the priorities for fiscal policy established by the Council of Ministers, MoF shall issue a circular setting guidelines and objectives of fiscal policy for spending units for the preparation of their budgets.

Peer Reviewer
Opinion: Agree

Comments: Specified paragraphs of Section 6 can be found on Page 10 of Annex A.

Government Reviewer
Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Not known.

Source:

Based on the 2004 PFM law, the MoF issues a Budget Circular.

Comment:

Peer Reviewer
Opinion: Agree

Comments: 2004 Financial Management Law simply refers to a Budget Circular for setting guidelines and objectives of fiscal policy.

Government Reviewer
Opinion: Disagree

Suggested Answer: The statement of budget is issued in May every year and it is circulated to all ministries and entities that are not related to

ministries

Comments: Medium-term Budget Strategy adopted and issued by the Ministry of Finance is depended on in preparing Budget statement determining annual expenditures ceilings and revenues forecasts. For example, medium-term budget strategy (2018-2020) through the link mof.gov.iq/pages/ar/BalanceArchive.aspx.

Researcher Response

I note the reviewers comments and evidence provided, with many thanks. The Financial Management Law does not specify a title for the document. However, the document referred to by government reviewer is published outside the OBS guidelines and as such is not considered for the Pre-Budget Statement. (The OBS research cut-off is 31 December 2018.)

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

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 2019

Source:

Comment:

It is appropriate to evaluate EBP 2019 as that was the most recent budget proposal submitted to parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2018

Comments: I prefer using 2018 as the fiscal year of the EBP because the current year is not ended yet

Researcher Response

The OBS methodology requires assessment of the the most recent occurring document with the fiscal year that the document is referring to (as opposed to the fiscal year it was published in). In Iraq, the most recent budget proposal submitted was referring to FY 2019.

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
28/10/2018

Source:
<http://www.iraq-businessnews.com/2018/10/30/iraqs-2019-draft-budget-analysis/>

Comment:
As per Financial Management Law, Section (para 8), the budget has to be submitted to Council of Ministers in September. By October 10th, the MoF should submit the draft budget to the Council of Representatives. Iraq EBP 2019 was tabled in parliament on 28 October 2018.

Peer Reviewer
Opinion: Agree
Comments: Please note the comment should refer to Section 6, Paragraph 8.

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:
d. The EBP is not released to the public, or is released after the budget has been approved by the legislature

Source:
The EBP is not released to the public.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

Source:
No sources available

Comment:
The EBP is not published. However much of the content get leaked to the press!

Peer Reviewer
Opinion: Agree
Comments: Reviews of the EBP are also published, referenced and linked to in indicator EBP-1b.

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:

Source:
NA

Comment:
The 2019 EBP is not published on MoF's website.

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

Source:
NA

Comment:
NA

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: c. No

Comments: EBP is submitted to the executive and legislative authorities with readable and comprehensible numerical data (excel sheet) noting that the draft of budget consists of detailed data which are approved and then published

Researcher Response

I note the GR's comments with thanks. However, OBS methodology requires all budget documents assessed on their public availability, i.e. they should be published online, in a timely manner, on the website of the authority producing it and available to the public free of cost. Whilst it is accepted EBP is machine readable, it was published internally and not publicly available, therefore the response remains "d".

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

It is the requirement under the Financial Management Order No 95 of 2004 (Section 6) to produce the EBP and submit to the Council of Representatives by October 10th of each year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

The EBP is submitted to parliament and debated in parliament as well. For e.g. see the following news from parliament:
<http://ar.parliament.iq/2018/11/06/%d9%85%d8%ac%d9%84%d8%b3-%d8%a7%d9%84%d9%86%d9%88%d8%a7%d8%a8-%d9%8a%d8%b5%d9%88%d8%aa-%d8%b9%d9%84%d9%89-%d9%85%d9%81%d8%a7%d8%aa%d8%ad%d8%a9-%d9%85%d8%ac%d9%84%d8%b3-%d8%a7%d9%84%d9%88%d8%b2%d8%b1/>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Various other sources can be provided, however this is most appropriate as it links to a government website.

Government Reviewer

Opinion: Agree

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Proposed Federal Budget 2019

Source:
Internal sources.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Proposed Federal Budget 2018

IBP Comment
Please see researcher's response to EBP-1a.

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:
b. No

Source:

Comment:

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 2018

Source:
Financial Management Order 95 of 2004 requires the EB to be approved in December annually.

Comment:
Please see below the link for the Wagaa Al-Iraqia No 4485 issues on Monday 2nd April 2018, containing the EB 2018.
<https://moj.gov.iq/view.3761/>
and MoF website : <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

We are considering the Federal Budget Law for FY 2018, as FY 2019's budget was approved after the OBS research cut-off date. See <http://ar.parliament.iq/2019/01/24/%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%8A%D8%B5%D9%88%D8%AA-%D8%B9%D9%84%D9%89-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84/>

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
3/3/2018

Source:
Ministry of Finance website:
<http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

Comment:
The House of Representative approved the Budget 2018 on 3 March 2018.
See <https://www.reuters.com/article/us-mideast-crisis-iraq-budget/iraqi-parliament-approves-budget-kurdish-lawmakers-boycott-vote-idUSKCN1GF0PP>

Peer Reviewer
Opinion: Agree
Comments: It is worth noting that the EB for FY 2019 was approved sooner than for FY 2018.

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey; now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:
b. Between two weeks and six weeks after the budget has been enacted

Source:
<http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

<http://mof.gov.iq/Documents/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A7%D8%AA%D8%AD%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%84%D8%B3%D9%86%D8%A92018.pdf>

Comment:

EB 2018 was approved by Parliament on 3 March 2018 and published in the Official Gazette on 3 April 2018.

Peer Reviewer

Opinion: Agree

Comments: The following URL can be used to confirm the answer: <http://www.rudaw.net/english/middleeast/iraq/030420181>

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

3/4/2018

Source:

Comment:

The EB 2018 was published on the official Journal " Al Waqaa" on 3rd april 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 3/3/2018

Comments: Source: Ministry of Finance website: <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> The House of Representative approved the Budget 2018 on 3 March 2018. See <https://www.reuters.com/article/us-mideast-crisis-iraq-budget/iraqi-parliament-approves-budget-kurdish-lawmakers-boycott-vote-idUSKCN1GF0PP>

Researcher Response

While the Budget Law was approved on 3rd March 2018, this question is asking about the date of publication of the approved Budget Law. The date stamp on the official gazette shows 3rd April 2018: <https://www.rudaw.net/english/middleeast/iraq/030420181>

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:

The date is mentioned in the Official Gazette where the Enacted Budget was published.

Source:

Al Waqaa Al-Iraqia Journal - Official Gazette.

<http://www.rudaw.net/english/middleeast/iraq/030420181>

Comment:

It was published on 3 April 2018 in the official Gazette NO 4485.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: 3/3/2018

IBP Comment
Please see researcher's response to EB-3a.

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 leave this question blank.

Answer:
<http://www.rudaw.net/english/middleeast/iraq/030420181>

Source:
Budget law published on MoF's website: <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx> and Budget Law published in Official Gazette:
<http://www.rudaw.net/english/middleeast/iraq/030420181>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment
The link cited by the reviewer includes budget documents, albeit published late.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
The Budget Law published online is in PDF format.

Comment:

Peer Reviewer
Opinion: Agree
Comments: EB is not published in .csv, .xls/.xlsx, and .json formats.

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: All the data are available on the link <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and in Arabic the titles are:: موازنة 2018 تعليمات تنفيذ قانون الموازنة الاتحادية لعام 2018 إستراتيجية الموازنة للمدى pdf.تعليمات تنفيذ الموازنة الاتحادية لعام 2018 قانون الموازنة الاتحادية لعام 2018 الموازنة الاتحادية لعام 2018 الموازنة الاتحادية لعام 2020-2018).pdf(المتوسط الموازنة لعام 2018. توزيع الاتفاق على.pdf.إستراتيجية الموازنة للمدى المتوسط (2020-2018) النشاط العام لوزارة المالية لعام 2018.pdf.النشاط العام لوزارة المالية لعام 2018(المتوسط) الموازنة لعام 2018 الموازنة لعام 2018 جدول الإيرادات لعام 2018 جدول تقديرات النفقات لعام.pdf.توزيع الاتفاق على البنود الرئيسية لموازنة 2018. جدول الإيرادات لعام 2018.pdf.البنود الرئيسية لموازنة 2018 اجمالي النفقات للخدمية والسلعية والمنح والاعانات والفوائد والمديونية.pdf.توزيع الاتفاق على البنود الرئيسية لموازنة 2018. اجمالي النفقات للخدمية والسلعية والمنح والاعانات لعام 2018.pdf.جدول المساهمات العربية والدولية لسنة 2018.pdf.قرار مجلس الوزراء رقم 226 جدول المساهمات العربية والدولية.pdf.الفوائد والمديونية لسنة 2018 قرار مجلس الوزراء رقم 226 لسنة اعمام طلب الملاكات للمحافظات كافة تعليمات تنفيذ تعليمات التيين لى الدرجات.pdf.تعليمات تنفيذ تعليمات التيين لى الدرجات الوظيفية لعام لسنة 2018.pdf.قرار مجلس الوزراء رقم 313 لسنة 2018 بشأن تنفيذ تعليمات التيين لى الدرجات الوظيفية لعام لسنة 2018.pdf.

Researcher Response

Thank you to the reviewers for their comments. The information provided are supporting document, apart from one Excel file refer to Grants, none are machine readable, as they are in pdf format. In addition, they were published outside OBS timeliness criteria and therefore considered unavailable. The timeliness of above-mentioned documents was verified through Javascript. Score remains unchanged.

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Federal Budget Law 2018 is publicly available.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

A copy of EB usually published in the official Gazette and on the Ministry of Finance website.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Comment not required as options "c" and "d" were not chosen in previous question EB-6a.

Government Reviewer

Opinion: Agree

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Federal Budget Law for the Republic of Iraq for the fiscal Year 2018;

Source:

Ministry of Finance Website

Comment:

Arabic: 2018 الموازنة الاتحادية للسنة المالية 2018

Peer Reviewer

Opinion: Agree

Comments: Following URL can be provided: <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Ministry Of finance website: <http://mof.gov.iq/obs/ar/Pages/default.aspx>

Comment:

There is a Citizens Budget produced, but it is published late, almost seven months after the approval of the Budget Law for 2018.

Link: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

Peer Reviewer

Opinion: Agree

Comments: The URL provided of the Citizens Budget is a "citizens version" of the EB.

Government Reviewer

Opinion: Disagree
Suggested Answer: a. Yes

Comments: The Citizen Budget 2018 was issued and published on the Ministry of Finance website on October 2018 as in the link: Citizen's Budget 2018 <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx7>

IBP Comment

Many thanks to the reviewers for their comments. While there is a Citizens Budget published for the 2018 Budget Law, it was published late, therefore the response remains "b".

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:
2018

Source:
Ministry of finance Website:

ENGLISH: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+

+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

ARABIC: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_AR_Final_6-OCT-2018-1.pdf

SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+

+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_AR_Final_6-OCT-2018-1.pdf

Comment:

The Citizens Budget refers to the Federal Budget Law for 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

The CB is associated with the Budget Law that was approved in March 2018. Ministry of Finance website published the associated Citizens Budget seven months later in October 2018.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

7/10/2018

Source:

Ministry of Finance:

ENGLISH: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+

+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

ARABIC: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_AR_Final_6-OCT-2018-1.pdf

SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+

+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_AR_Final_6-OCT-2018-1.pdf

Comment:

The date of publication is mentioned next to the document type and name: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Peer Reviewer

Opinion: Agree

Comments: The 3rd URL is appropriate for the answer.

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:

from researching Ministry of Finance Website (which includes a date stamp): <http://mof.gov.iq/obs/ar/Pages/default.aspx>

Source:

Ministry of Finance website: <http://mof.gov.iq/obs/ar/Pages/default.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: See 3rd URL in previous question.

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_AR_Final_6-OCT-2018-1.pdf

Source:

Ministry of Finance: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

ENGLISH: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

ARABIC: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_AR_Final_6-OCT-2018-1.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:
Iraqi Citizens' Budget for 2018

Source:
Ministry of finance website

Comment:

Peer Reviewer
Opinion: Agree
Comments: On the document it is also referred to as "Citizen's Budget of Iraq".

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 Budget is produced and which budget document it simplifies.

Answer:
Only one CB was produced

Source:
Link for CB as published on the MoF website: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af++%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

Comment:
The Citizens Budget is for the 2018 Federal Budget Law or the Enacted Budget.

Peer Reviewer
Opinion: Agree
Comments: Corresponds to the EB, released in both English and Arabic.

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 2018

Source:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

In Iraq, the fiscal year runs from 1st January to 31st December.

Peer Reviewer

Opinion: Agree

Comments: Answer refers to Annex A, Section 2 titled "Definitions for the Purposes of this Law" of the 2004 Financial Management law.

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

Ministry of Finance Website

Comment:

The In-years reports are monthly reports which during 2018 have been, generally, published within two to three months period, which is with in the OBS guidelines.

In accordance with Section 9(7) Annex A of the Financial Management 2004, MoF is to publish a consolidated report on realized receipts and executed payments (of the reporting month) by the 15th of the subsequent month.

Peer Reviewer

Opinion: Agree

Comments: While IYRs are published later than the specified period within the 2004 Financial Management Law, they are nonetheless published within an acceptable time period to be considered publicly available (within 3 months).

Government Reviewer

Opinion: Agree

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.

*Note that the date of publication is not necessarily the same date that is printed on the document.
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 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

IYR for Jan 2018 published in 15 April 2018;
IYR for Feb 2018 published in 7 May 2018;
IYR for Mar 2018 published in 24 May 2018;
IYR for April 2018 published in 25 June 2018;
IYR for May 2018 published in 26 Jul 2018;
IYR for June 2018 published in 27 August 2018;
IYR for Jul 2018 published in 30 Sept 2018;

Source:

Ministry Of Finance Website:

<http://mof.gov.iq/Pages/MOFPublicReports.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Published dates for remaining monthly reports provided below: August IYR published on 28/10/2018 September IYR published on 05/12/2018 October IYR published on 02/01/2019 November IYR published on 30/01/2019 December IYR published on 03/03/2019

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:

It is published on the Ministry of Finance website.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: URL provided below: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<http://mof.gov.iq/pages/MOFPublicReports.aspx>

Source:

Example of March 2018 report: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+

[+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+March+2018.xlsx](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+March+2018.xlsx)

Comment:

Peer Reviewer

Opinion: Agree

Comments: URL to the Ministry of Finance Website provided below: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Ministry of Finance website : <http://mof.gov.iq/pages/MainMOF.aspx>, the report are in Excel format.

March report: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+

[+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+March+2018.xlsx](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+March+2018.xlsx)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Provided in the .xlsx format.

Government Reviewer

Opinion: Agree

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see

Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Monthly In-year reports are publicly available.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

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:

Federal Budget 2018, State Account for the month of November 2018

Source:

Ministry of Finance website

Comment:

Peer Reviewer

Opinion: Agree

Comments: An example for the month of November provided. This corresponds to other months.

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The URL provided is used to show an absence of a citizens version of the IYRs.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Through the document of Citizen Budget 2018 which is published on the Ministry of Finance website, including pages of expenditures for 2017 compared to 2018

Researcher Response

Whilst acknowledging that the MoF has begun publishing a CB, the only citizens version is of the Enacted Budget which includes some information on budget execution. A citizens version of the In-year reports is expected to be a simplified, easy to understand version, produced within the same time-frame and covering the contents of the monthly reports. Score remains unchanged.

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 2018

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

There are no Mid Year review or a report published.

Comment:

There is no Mid Year Review as such no such report is published.

Peer Reviewer
Opinion: Agree

Comments: Absence of a MYR can be found on the Ministry of Finance website. <http://mof.gov.iq/Pages/MOFPublicReports.aspx>

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Six weeks or less after the midpoint

Comments: 27/8/2018

IBP Comment

Please see researcher's response to indicator MYR-3b.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: It is published on 27/8/2018

IBP Comment
Please see researcher's response to indicator MYR-3b.

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

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: On the link: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>: The title of the file is: Government Account June It consists of the following titles: 1-The Ministry of Finance / Accounting Department / Accounts Consolidation Section / The system of consolidating the state accounts on the current and investment budget until June 2018. 2-Report actual expenditures, the level of ministries by the economic classification for the current budget 3-Report actual expenditures, the level of ministries by economic classification for the investment budget 4-Report actual expenditures, the level of ministries by economic classification for the investment budget. 5-Report expenditures by economic classification for the current budget. 6-A Report on the expenditure of the investment budget at the level of types of investment. 7-Report on expenditure by sector for the investment budget. 8-Report revenues by economic classification on current and investment budget. 9-Advances Summary. 10-Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget.

Researcher Response
Many thanks to the Government reviewer for their comments. As per OBS methodology, a six month In-year report will not qualify for a Mid-year review. The contents of a Mid-Year review go beyond the six month implementation figures to cover governments fiscal performance against the strategy set out in the Budget Law, include some revised expenditure and revenue estimates and forward looking projections for the remainder of the year. The status of Mid-year Review in Iraq remains "Not Produced".

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 leave this question blank.

Answer:

Source:

Comment:
There is no MYR and therefore there is no link.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: On the link: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>: The title of the file is: Government Account June It consists of the following titles: 1-The Ministry of Finance / Accounting Department / Accounts Consolidation Section / The system of consolidating the state accounts on the current and investment budget until June 2018. 2-Report actual expenditures, the level of ministries by the economic classification for the current budget 3-Report actual expenditures, the level of ministries by economic classification for the investment budget 4-Report actual expenditures, the level of ministries by economic classification for the investment budget. 5-Report expenditures by economic classification for the current budget. 6-A Report on the expenditure of the investment budget at the level of types of investment. 7-Report on expenditure by sector for the investment budget. 8-Report revenues by economic classification on current and investment budget. 9-Advances Summary. 10-Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget.

IBP Comment

Please see researcher's response to indicator MYR-3b.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: The file is readable because it is in excel format through the link: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>: The title of the file is: Government Account June It consists of the following titles: 1-The Ministry of Finance / Accounting Department / Accounts Consolidation Section / The system of consolidating the state accounts on the current and investment budget until June 2018. 2-Report actual expenditures, the level of ministries by the economic classification for the current budget 3-Report actual expenditures, the level of ministries by economic classification for the investment budget 4-Report actual expenditures, the level of ministries by economic classification for the investment budget. 5-Report expenditures by economic classification for the current budget. 6-A Report on the expenditure of the investment budget at the level of types of investment. 7-Report on expenditure by sector for the investment budget. 8-Report revenues by economic classification on current and investment budget. 9-Advances Summary. 10-Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget.

IBP Comment

Please see researcher's response to indicator MYR-3b.

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

Comment:

There is no mid-year budget execution report produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Researcher Response

The government does not produce MYR. To comply with OBS and international standards as stated in Financial Management Order, it should produce MYR. Therefore the score should stand.

IBP Comment

Please see researcher's response to indicator MYR-3b.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

As per Financial Management Law of 2004, section 9 on budget execution does not lay the requirement for any mid-year budget implementation report.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: While the Financial Management Law of 2004 stipulates certain documents such as IYRs, there is no mention of a MYR.

Government Reviewer

Opinion: Disagree

Suggested Answer: Not applicable because it is available publically

IBP Comment

Please see researcher's response to indicator MYR-3b.

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Source:
N/A

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: through the link: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>: The title of the file is: Government Account June It consists of the following titles: 1-The Ministry of Finance / Accounting Department / Accounts Consolidation Section / The system of consolidating the state accounts on the current and investment budget until June 2018. 2-Report actual expenditures, the level of ministries by the economic classification for the current budget 3-Report actual expenditures, the level of ministries by economic classification for the investment budget 4- Report actual expenditures, the level of ministries by economic classification for the investment budget. 5-Report expenditures by economic classification for the current budget. 6-A Report on the expenditure of the investment budget at the level of types of investment. 7-Report on expenditure by sector for the investment budget. 8-Report revenues by economic classification on current and investment budget. 9-Advances Summary. 10-Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget.

IBP Comment
Please see researcher's response to indicator MYR-3b.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:
No MYR produced.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Yes
Comments: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx> Citizens Budget 2018

IBP Comment
Please see researcher's response to indicator MYR-3b.

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 2017

Source:

Link: [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEnd-Year+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEnd-Year+Report+2017(2).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Selection of FY 2017 is based on OBS guidelines and the Iraqi fiscal year starting on January 1st and ending on December 31st. As a result the FY of 2018 cannot be reviewed.

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

c. More than nine months, but within 12 months, after the end of the budget year

Source:

The MoF published an Implementation report on the 2017 budget. This report was published in December 2018, here:

[http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEnd-Year+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEnd-Year+Report+2017(2).pdf)

Comment:

Note that the timely publication of a Year-end report is an improvement in practice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
30/12/2018

Source:
<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

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:
The date is mentioned on MoF website, next to document type and document name.

Source:
<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

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 leave this question blank.

Answer:
[http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1+d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1+d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017(2).pdf)

Source:
[http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1+d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEnd-Year+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1+d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEnd-Year+Report+2017(2).pdf)

Comment:

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The Year-end Report is published in PDF format.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The correct answer is "No" as the YER is published but not in an acceptable machine readable format.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Data are published in PDF format and excel sheet as in link: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+December+2017.xlsx the title is: Government Account December 2017

Researcher Response

Thank you to the peer reviewer for their comments. As per OBS methodology, if a document is publicly available but no data is available in machine readable format, answer choice "c" applies. In-year reports do not qualify to be assessed for this indicator. The score has been revised from "d" to "c".

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

There was a year end implementation report published on MoF's website before the OBS research cut-off of December 31st 2018.

Comment:

As per the Financial Management Law of 2004, Section 11(8), once the annual budget execution report is approved by parliament, it has to be published in the Official Gazette.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:
Through internal sources.

Source:

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: n/a
Comments: Options c and d were not selected in the previous question. Answer should be n/a.

Government Reviewer
Opinion: Disagree
Suggested Answer: Not applicable
Comments: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%9%86%

IBP Comment
Apologies for the typo. The correct response is "N/A" as the year-end report is publicly available.

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Implementation report of the General Budget for 2017

Source:
Ministry of Finance: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: iraqicitizen2018: ENGLISH: http://www.mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fCitizens%27+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af+%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86%d9%8a%d9%86%2fIRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1.pdf

Researcher Response

I note the GR comment in relation 2018 Citizens budget for the Approved Budget. However, this not a citizens version of the Year-end report. Therefore the Score remains unchanged.

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 2016

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The research cut-off date of the 31st of December 2018 occurs less than 18 months after the end of the 2017 financial year.

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2018 ,FY 2017

Researcher Response

Based on OBS methodology, Audit report for FY 2017 and 2018 cannot be considered as there was sufficient time for the reports to be published after the OBS research cut-off date (as the peer reviewer has noted). Response remains the same.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

Federal Bureau of Supreme Audit (FBSA) publishes an annual report but these do not include an audit of the year-end final accounts on the execution of budget.

See report for 2017 (published in July 2018): <https://www.fbsa.gov.iq/ar/reports/view/692>

Comment:

As per Financial Management law of 2004, Section 14(2) MoF provides to the Federal Board of Supreme Audit (FSBA)- the approved and supplementary budgets and any accompanying documents and the final accounts of public corporations.

FBSA Law No. 31 for the Year 2011 grants the FBSA's an extensive mandate that includes auditing public finance

Peer Reviewer

Opinion: Agree

Comments: See also the URL to the FBSA's annual report for 2016, the FY of evaluation. <https://www.fbsa.gov.iq/ar/reports/view/196>

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 12 months or less, but more than six months, after the end of the budget year

Comments: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310>

https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018):

<https://www.fbsa.gov.iq/ar/reports/view/692> and, 30/9/2017 لغاية 1/1/2017 حساب ختام الصادر للفترة من

https://www.fbsa.gov.iq/uploads/files/reports/_2017-9-30_لغاية_112017_الصادر_من_.pdf

Researcher Response

Many thanks to the reviewers for their comments. OBS assesses the public availability of a report showing audit results of the execution of the budget. As noted, in Iraq the Audit Annual report does not include an audit of the budget final accounts. The response remains "d".

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

<https://www.fbsa.gov.iq/ar>

Comment:

Peer Reviewer

Opinion: Agree

Comments: It should be noted that the FBSA's annual report for 2016 was published on the 18th of March 2017.

Government Reviewer

Opinion: Disagree

Suggested Answer: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final

accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310>

https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018):

<https://www.fbsa.gov.iq/ar/reports/view/692> and, 30/9/2017 لغاية 1/1/2017 حساب ختام الصادر للفترة من

https://www.fbsa.gov.iq/uploads/files/reports/_2017-9-30_لغاية112017_ختام_الصادرةمن_.pdf

IBP Comment

Please see researcher's response to indicator AR-2.

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:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310>

https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018):

<https://www.fbsa.gov.iq/ar/reports/view/692> and, 30/9/2017 لغاية 1/1/2017 حساب ختام الصادر للفترة من

https://www.fbsa.gov.iq/uploads/files/reports/_2017-9-30_لغاية112017_ختام_الصادرةمن_.pdf

IBP Comment

Please see researcher's response to indicator AR-2.

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 leave this question blank.

Answer:

Source:

<https://www.fbsa.gov.iq/ar>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310> https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018): <https://www.fbsa.gov.iq/ar/reports/view/692> and, 30/9/2017 لغاية 1/1/2017 حساب ختام الصادر للفترة من https://www.fbsa.gov.iq/uploads/files/reports/_2017-9-30_لغاية112017_ختام_الصادرةمن_.pdf

IBP Comment

Please see researcher's response to indicator AR-2.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310> https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018): <https://www.fbsa.gov.iq/ar/reports/view/692> and, 30/9/2017 لغاية 1/1/2017 حساب ختام الصادر للفترة من https://www.fbsa.gov.iq/uploads/files/reports/_2017-9-30_لغاية112017_ختام_الصادرةمن_.pdf

IBP Comment

Please see researcher's response to indicator AR-2.

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:
Ministry of Finance

Comment:
As per the PEFA report of 2017 (<https://pefa.org/sites/default/files/IQ-Oct17-PFMPR-Public%20with%20PEFA%20Check.pdf>), the final accounts are submitted late to the FBSA. An audit of the year-end final accounts is not published on FBSA's website.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)

IBP Comment
Please see researcher's response to indicator AR-2.

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:
It is a requirement under the Financial Management Order 95 for the 2004 and FBSA law No. 31 for the Year 2011 to audit public finances. But these are not published online within 18 months of the reporting period.

Source:

Comment:
As per the PEFA report of 2017 (<https://pefa.org/sites/default/files/IQ-Oct17-PFMPR-Public%20with%20PEFA%20Check.pdf>), the final accounts are submitted late to the FBSA. An audit of the year-end final accounts is not published on FBSA's website.

Peer Reviewer
Opinion: Agree
Comments: Please refer to Annex A, Section 11 of the 2004 Financial Management Law.

Government Reviewer
Opinion: Disagree
Suggested Answer: N/A

IBP Comment
Please see researcher's response to indicator AR-2.

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Federal Board of Supreme Audit Report, State Account for Fiscal year 2016

Source:
"Federal Board of Supreme Audit Report, State Account for Fiscal year 2015", this was the title of the last AR. The 2016 report title will be similar.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310> https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018): <https://www.fbsa.gov.iq/ar/reports/view/692> and, 30/9/2017 لغاية 1/1/2017 حساب ختام الصادر للفترة من https://www.fbsa.gov.iq/uploads/files/reports/_2017-9-30_لغاية112017_ختام_الصادر_من_.pdf

IBP Comment
Please see researcher's response to indicator AR-2.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:
a. Yes

Source:
<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or 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.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: All revenues and expenditures data can be loaded through the website of Open budget according to the following titles Government Account December 2018: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs Government Account December 2017: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs

Researcher Response

Many thanks to the reviewers. I have the response to "a" based on the website <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

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

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

The report are for each years can be downloaded separately not in multiple year: <http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: b. Yes, but only expenditure data can be downloaded for multiple years in consistent formats

Comments: You can find revenues and expenditures data for multiple years in the file ,which title and link is mentioned below for the years 2017-2022

(إستراتيجية الموازنة للمدى المتوسط (2020-2018).pdf(إستراتيجية الموازنة للمدى المتوسط (2020-2018)

[http://mof.gov.iq/Documents/%D8%A5%D8%B3%D8%AA%D8%B1%D8%A7%D8%AA%D9%8A%D8%AC%D9%8A%D8%A9%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D9%84%D9%84%D9%85%D8%AF%D9%89%20%D8%A7%D9%84%D9%85%D8%AA%D9%88%D8%B3%D8%B7%20\(2018-2020\).pdf](http://mof.gov.iq/Documents/%D8%A5%D8%B3%D8%AA%D8%B1%D8%A7%D8%AA%D9%8A%D8%AC%D9%8A%D8%A9%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D9%84%D9%84%D9%85%D8%AF%D9%89%20%D8%A7%D9%84%D9%85%D8%AA%D9%88%D8%B3%D8%B7%20(2018-2020).pdf) in addition, you can find <http://mof.gov.iq/obs/ar/Pages/CPEChart.aspx> <http://mof.gov.iq/obs/ar/Pages/RVEXChart.aspx>

Researcher Response

Many thanks to the reviewers. The response has been revised to "a". However, it is worth noting that the website is not updated regularly.

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.

Answer:

a. Yes

Source:

There is a dedicated section on graphs (although some information is from 2017 and therefore too old to be used). See:

- 1) Implementation of budget: <http://mof.gov.iq/obs/ar/Pages/BEChart.aspx>
- 2) Revenues and expenses: <http://mof.gov.iq/obs/ar/Pages/RVEXChart.aspx>
- 3) Comparison of revenues and expenditures: <http://mof.gov.iq/obs/ar/Pages/CPEChart.aspx>
- 4) Public Debt: <http://mof.gov.iq/obs/ar/Pages/PDChart.aspx>
- 5) Global Budget Trends: <http://mof.gov.iq/obs/ar/Pages/GBTChart.aspx>
- 6) Composition of expenditures: <http://mof.gov.iq/obs/ar/Pages/WDMGChart.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex//actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Financial Arrangement and Public Debt Order 95 of 2004. Published on the Ministry of Finance website, requires the publication of budget and accounts in accordance with international standards.

Link: https://en.wikisource.org/wiki/Order_95::_Financial_Management_Law_and_Public_Debt_Law

Comment:

Laws Budget Department: <http://mof.gov.iq/obs/ar/Pages/otherreports.aspx>

There is a revised Financial Management law published in 2019: <https://dinavets.com/forums/index.php?/topic/264095-financial-management-law/> however, it will be in effect in upcoming years.

Peer Reviewer

Opinion: Agree

Comments: See specifically Annex A, sections 2, 4, 5, 7, 9, 10 and 11 of the 2004 Financial Management Law. These collectively stipulate the public availability of certain information.

Government Reviewer

Opinion: Agree

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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

b. No

Source:

Financial Managemnt Law 95 of 2004:

Arabic <http://mof.gov.iq/pages/ar/FinanceAdministrationLaw.aspx>

English https://en.wikisource.org/wiki/Order_95:_Financial_Management_Law_and_Public_Debt_Law

Comment:

There are no other laws apart from the "Financial Management Order 95 of 2004", Provides that the Government should follow international standards in preparing the Budget, whilst not specifically refers to it, "Transparency" is one of such standard. Plaese refer to Annex A section1.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: This answer refers to the same 2004 Financial Management Law referred to in the previous question. This should not be considered an 'additional law'.

Government Reviewer

Opinion: Agree

Researcher Response

Many thanks to the reviewers. I agree to revise the response to "b".

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

d. No, expenditures are not presented by administrative unit.

Source:

The draft budget is available for internal use only. It is not published on MoF's website by the time of its approval by Council of representatives.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Comments: Yes, it is presented by administrative unit and adopted in budget proposal, the same is adopted and presented as EB

Researcher Response

Based on OBS methodology, if a document is assessed as "not publicly available", all questions about its comprehensiveness will be responded to as having no information. As we established that the Executive's budget proposal is produced only for internal use in Iraq. Subsequently, all questions about the content of EBP will be scoring "d" .

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: They are presented by functional classification and adopted in budget proposal, the same is adopted and presented as EB

IBP Comment

Please refer to researcher's response to indicator 1.

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the functional classification is compatible with international standards.

Comments: It is compatible with international standards and with IMF

IBP Comment

Please refer to researcher's response to indicator 1.

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

b. No, expenditures are not presented by economic classification.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: It is compatible with international standards and with IMF

IBP Comment

Please refer to researcher's response to indicator 1.

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the economic classification is compatible with international standards.

Comments: It is compatible with international standards and with IMF

IBP Comment

Please refer to researcher's response to indicator 1.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

d. No, expenditures are not presented by program.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

Comments: Yes the budget proposal presents expenditures for individual programs for the individual capital (investment) budget

IBP Comment

Please refer to researcher's response to indicator 1.

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Comments: Expenditures are presented for multiple years according to the budget strategy for the medium term such as strategy of 2018-2020 published on MOF website: 2020-2018 (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicator 1.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:
None of the above

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Expenditures classifications include estimates for a multi-year period in the Executive's Budget Proposal according to the administrative and economic classifications

IBP Comment
Please refer to researcher's response to indicator 1.

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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/qfs/manual/pdf/app4.pdf>).

Answer:
d. No, multi-year estimates for programs are not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Comments: Budget proposal is presented depending on multiple-year estimates of expenditures for according to individual programs depending on medium-term budget strategy for 2018-2020 as in 2020-2018) (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

Researcher Response

I note the GR's comments. However, the 2018 budget documents were published after the research cut-off date of December 31st 2018, and as these documents had not been published, therefore cannot be considered to answer the questions here. Accordingly, the score remain 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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

d. No, individual sources of tax revenue are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Comments: Budget proposal is presented depending on multiple-year estimates of expenditures for according to individual programs depending on medium-term budget strategy for 2018-2020 as in 2020-2018) (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

d. No, individual sources of non-tax revenue are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Comments: Budget proposal is presented depending on estimates of expenditures for multiple years according to non-tax revenues depending on medium-term budget strategy for 2018-2020 as in 2020-2018) (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Comments: Budget proposal is presented depending on estimates of expenditures for multiple years according to tax and non-tax revenues depending on medium term budget strategy for 2018-2020 as in 2020-2018) (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget

Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Comments: Budget proposal is presented depending on estimates of expenditures for multiple years according to budget strategy depending on medium-term budget strategy for 2018-2020 as in 2020-2018 (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Budget proposal is presented depending on estimates of expenditures for the amount of net new borrowing required during the budget year; the central government's total debt burden at the end of the budget year; and the interest payments on the outstanding debt for the budget year. according to individual programs depending on budget strategy for medium term 2018-2020 as in 2020-2018 (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 1. The new net borrowing is presented during the budget year 2. The total debt service is mentioned in the proposed budget of executive authority 3. All the arrears are mentioned in the proposed budget(such as mature debt paid as government debt (إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20(نشرة%20الدين%20عام%20الدين).pdf إستراتيجية الدين العام وخطة القترض

file:///C:/Users/mof/Downloads/استراتيجية%20الدين%20عام%20على%20المدى%20الوسيط%20وخطة%20لاقتراض.pdf

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the

accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: Information of outstanding debt as mature debt or as domestic debt because there are no external arrears for being repaid on time . A legal text related to them is put in the EPB and EB: file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20(نشرة%20الدين).pdf سنرا تيجية الدين
file:///C:/Users/mof/Downloads/20%الوسط%20وخطة%20لاقتراض%20العام وخطة الاقتراض
file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20(نشرة%20الدين).pdf سنرا تيجية الدين
file:///C:/Users/mof/Downloads/20%الوسط%20وخطة%20لاقتراض%20العام وخطة الاقتراض
file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20(نشرة%20الدين).pdf سنرا تيجية الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Maturity is mentioned, which in most is domestic, in EPB and then in EB: as in the link:

file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20(نشرة%20الدين).pdf سنرا تيجية الدين وخطة الاقتراض

file:///C:/Users/mof/Downloads/20%الوسط%20وخطة%20لاقتراض%20العام وخطة الاقتراض
file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20(نشرة%20الدين).pdf سنرا تيجية الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: Such as in medium-term Budget Strategy as in the first axis: 1. analysis of macroeconomic indicators as well as GDP analysis (2017-2022)

2. the expected income per person (2017-2022) 3. Fixed capital composition (expected rates of capital accumulation(2017-2022) 4. Foretasted

consumption expenditure rates (2017-2022) 5. Inflation as in the link :2020 2020-2018) (استراتيجية الموازنة للمدى المتوسط

http://mof.gov.iq/pages/ar/BalanceArchive.aspx in addition to: نشرة الدين العام

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file:///C:/Users/mof/Downloads/استراتيجية%20الدين%20العام%20على%20المدى%20المتوسط%20وخطة%20لاقتراض

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Macroeconomic forecasts are determined on the GDP level and inflation rate, interest rates in the medium-term budget strategy in which budget proposal; of executive authority is determined as in the link:
file:///C:/Users/mof/Downloads/1)20%202%الفصلية%20العام%20الدين%20لدين%20(نشرة).pdf
استراتيجية الدين العام وخطة القترض.pdf
file:///C:/Users/mof/Downloads/20%الوسط%20وخطة%20لاقتراض.pdf

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:
d. No, information related to different macroeconomic assumptions is not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
Comments: Information and estimates of proposed budget of executive authority are presented to display the impact of macroeconomic assumptions

and variables which in turn affects the expenditures , revenues , budget inflation, and inflation funding(debt) as in the links: إستراتيجية الموازنة للمدى المتوسط (2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> منشرة الدين العام (نشرة الدين العام 20% الفصالية 2020%2022) [file:///C:/Users/mof/Downloads/1\)20%2022%الفصالية%20%العام%20%الدين%20%النشرة.pdf](file:///C:/Users/mof/Downloads/1)20%2022%الفصالية%20%العام%20%الدين%20%النشرة.pdf) استراتيجية الدين العام وخطة القترض (نشرة الدين العام 20% النشاط 20% لوزارة 20% المالية 2020%2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%العام%20%للمالية%20%لوزارة%20%النشاط%20%العام%20%النشرة.pdf> إستراتيجية الموازنة للمدى المتوسط (نشرة الدين العام 20% الفصالية 2020%2022) [file:///C:/Users/mof/Downloads/1\)20%2022%الفصالية%20%العام%20%الدين%20%النشرة.pdf](file:///C:/Users/mof/Downloads/1)20%2022%الفصالية%20%العام%20%الدين%20%النشرة.pdf)

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Comments: Estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion. through the medium-term budget strategy 2020-2018) إستراتيجية الموازنة للمدى المتوسط (نشرة الدين العام 20% النشاط 20% لوزارة 20% المالية 2020%2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%العام%20%للمالية%20%لوزارة%20%النشاط%20%العام%20%النشرة.pdf> منشرة الدين العام

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation

includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Comments: The medium-term budget strategy presents estimates that show how all new policy proposals affect revenues from 2018-2022 (ستراتيجية الموازنة 2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> (الموازنة 2020_2018 إستراتيجية الموازنة للمدى المتوسط 2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> منشورة الدين العام 20% النشاط العام 20% لوزارة المالية 20% لعام 2018

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: Expenditure estimates for the year preceding BY-1 are presented according to two classifications : administrative and economic (ستراتيجية الموازنة 2020_2018 إستراتيجية الموازنة للمدى المتوسط (2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%20لوزارة%20النشاط%20العامة%20لوزارة%20المالية%20لعام%202018.pdf> انشرة الدين

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

Comments: Expenditures programs are presented for the year preceding the BY according to the link: (ستراتيجية الموازنة 2020_2018 إستراتيجية الموازنة للمدى المتوسط (2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%20لوزارة%20النشاط%20العامة%20لوزارة%20المالية%20لعام%202018.pdf> انشرة الدين

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets;

and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Comments: Expenditure estimates for the year preceding BY 2018 are updated from the original enacted levels reflecting real expenditures as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 الموازنة 2020 إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%20لوزارة%20المالية%20لعام%202018%20النشاط.pdf> انشرة الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Comments: Expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications, administrative and economic as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 الموازنة 2020 إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%20لوزارة%20المالية%20لعام%202018%20النشاط.pdf> انشرة الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:
None of the above

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: 2018 الموازنة استراتيجية الموزنة 2018_expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications, administrative and economic as in :2020 2020-2018) (استراتيجية الموازنة للمدى المتوسط http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018%المالية%20لوزارة%20النشاط%20العام%20الانشاءات.pdf انشرة الدين العام

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:
d. No, expenditures are not presented by program for BY-2 and prior years.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

Comments: Expenditure programs for two years prior to 2018 are presented: 2020-2018) إستراتيجية الموازنة للمدى المتوسط (إستراتيجية الموازنة 2020_2018) منشرة الدين.pdf النشاط% العام% لوزارة% المالية% لعام% 202018 http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018% العام% لوزارة% المالية% لعام% 202018

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Actual data for all expenditures are presented one year prior to the budget year (إستراتيجية الموازنة 2020_2018) إستراتيجية الموازنة للمدى المتوسط (إستراتيجية الموازنة 2020-2018) منشرة الدين.pdf النشاط% العام% لوزارة% المالية% لعام% 202018 http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018% العام% لوزارة% المالية% لعام% 202018

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 are not presented by category.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Comments: Tax and non-tax revenues estimates are presented by category for the year prior to 2018 as in: إستراتيجية الموازنة 2020_2018 إستراتيجية الموازنة (2020-2018) للمدى المتوسط <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and

file:///C:/Users/mof/Downloads/202018%النشاط%20%لوزارة%20%للمالية%20%لعام%20%2018.pdf انشرة الدين العا

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-1.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: Sources of all revenues are presented for the year prior to 2018: 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020-2018) إستراتيجية الموازنة (2020-2018) للمدى المتوسط <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and

file:///C:/Users/mof/Downloads/202018%النشاط%20%لوزارة%20%للمالية%20%لعام%20%2018.pdf انشرة الدين العا

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Comments: Revenue estimates for BY-1 have been updated from the original enacted levels as in : إستراتيجية الموازنة 2018_2020 إستراتيجية الموازنة للمدى المتوسط (المتوسط) http://mof.gov.iq/pages/ar/BalanceArchive.aspx and
file:///C:/Users/mof/Downloads/202018%العامة%النشاط%20%لوزارة%المالية%20%لعام%202018.pdf انشرة الدين العا

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Comments: Revenue estimates for BY-2 and prior years are presented by category as in : إستراتيجية الموازنة 2018_2020 إستراتيجية الموازنة للمدى المتوسط (المتوسط) http://mof.gov.iq/pages/ar/BalanceArchive.aspx and
file:///C:/Users/mof/Downloads/202018%العامة%النشاط%20%لوزارة%المالية%20%لعام%202018.pdf انشرة الدين العا

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: Individual sources of revenue accounting for all revenue are presented for one year prior to BY as in: إستراتيجية الموازنة 2018_2020 إستراتيجية: 2020-2018) (الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%لعام%20%لالية%20%لوزارة%20%النشاط%20%لعام%20%النشأة.pdf> منشرة الدين العا

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: For one year prior to the budget year as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 الموازنة (سستراتيجية الموازنة 2018_2020 إستراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%لعام%20%لالية%20%لوزارة%20%النشاط%20%لعام%20%النشأة.pdf> منشرة الدين العا

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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 preceding 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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

d. No, information related to government debt is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: Information beyond the core elements is presented for government debt in the proposed medium-term budget strategy which is depended on in the budget proposal presented to the executive authority . Information on new borrowing and public debt(internal and external) as well as issued sovereign guarantees as in: 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 الموازنة http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018%الدين%النشاط%20%لوزارة%المالية%20%لعام%202018%انتشرة الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Debt figures are presented for the year prior to the budget proposal of 2018 as in: إستراتيجية الموازنة 2020_2018 إستراتيجية الموازنة للمدى المتوسط (2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%للعام%20النشاط%20لوزارة%20المالية%20للعام%20انتشرة%20الدين.pdf>

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all extra-budgetary funds.

Comments: The core information is presented for all extra-budgetary funds and mentioned within budget terms and allocations put for them (not counted as debt within actual expenditures as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020-2018) إستراتيجية الموازنة

نشرة الدين.pdf النشاط 20% العام لوزارة 20% المالية 20% لعام 2018م http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018% العام
الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: Central government finances are presented on a consolidated basis.as in : -2018) إستراتيجية الموازنة للمدى المتوسط (2018-2020 إستراتيجية الموازنة 2018-2020 نشرة الدين.pdf النشاط 20% العام لوزارة 20% المالية 20% لعام 2018م http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018% العام
الدين

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all

intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

d. No, estimates of intergovernmental transfers are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: Estimates of all intergovernmental transfers are presented, but a narrative discussion is not included as in : 2020_2018 استراتيجية الموازنة (استراتيجية الموازنة للمدى المتوسط 2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%المالية%20لوزارة%النشاط%20العام%20الدين.pdf> انشرة الدين العام

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Comments: Expenditures are presented by ministries of Health, Education Agriculture and Social benefits as in : إستراتيجية الموازنة 2018_2020 إستراتيجية :
2020-2018) (الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and
file:///C:/Users/mof/Downloads/202018%لعام%20%المالية%20%لوزارة%20%النشاط%20%العالم%20%النشيط.pdf. انشرة الدين العا

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Expenditures of health and educations are allocated by geographical areas

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

d. No, estimates of transfers to public corporations are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Comments: Estimates of all transfers to public corporations are presented especially that of electricity and oil as in: 2020_2018 استراتيجية الموازنة (استراتيجية الموازنة للمدى المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%20لوزارة%20المالية%20لعام%202018.pdf> انشرة الدين العام

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for all quasi-fiscal activities.

Comments: The core information is presented for all quasi-fiscal activities as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020-2018) إستراتيجية الموازنة 2020_2018
نشرة الدين.pdf النشاط 20% العام لوزارة المالية 20% للمالية 20% لعام 2018 http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018% العام لوزارة المالية 20% للمالية 20% لعام 2018

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for all financial assets.

Comments: The core information is presented for all financial asset as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020-2018) إستراتيجية الموازنة 2020_2018
نشرة الدين.pdf النشاط 20% العام لوزارة المالية 20% للمالية 20% لعام 2018 http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018% العام لوزارة المالية 20% للمالية 20% لعام 2018

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

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

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: Estimates of all expenditure arrears are presented, along with a narrative discussion as in : إستراتيجية الموازنة 2020_2018 إستراتيجية الموازنة : للمدى المتوسط (2020-2018) http://mof.gov.iq/pages/ar/BalanceArchive.aspx and
file:///C:/Users/mof/Downloads/202018%لعام%20%للالية%20%لوزارة%20%النشاط%20%العامة.pdf. انشرة الدين العا

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:
d. No, information related to contingent liabilities is not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Comments: Information beyond the core elements is presented for all contingent liabilities as in : إستراتيجية الموازنة 2018_2020 إستراتيجية الموازنة للمدى :

المتوسط (2018-2020) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

file:///C:/Users/mof/Downloads/202018%لعام20%المالية20%لوزارة20%النشاط20%العالم20%النشأة.pdf. انشرة الدين العام

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Information is presented, but it excludes some core elements as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (إستراتيجية الموازنة 2020_2018) منشرة الدين.pdf النشاط 20% العام 20% لوزارة المالية 20% لعام 2018 http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018%عام20%لوزارة%المالية20%لعام2018

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

d. No, estimates of the sources of donor assistance are not presented.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: Estimates of all sources of donor assistance are presented, but a narrative discussion is not included as in : 2020_2018) إستراتيجية الموازنة للمدى المتوسط (إستراتيجية الموازنة 2020_2018) منشرة الدين.pdf النشاط 20% العام 20% لوزارة المالية 20% لعام 2018 http://mof.gov.iq/pages/ar/BalanceArchive.aspx and file:///C:/Users/mof/Downloads/202018%عام20%لوزارة%المالية20%لعام2018

IBP Comment

Please refer to researcher's response to indicator 1 and 8.

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:
d. No, information related to tax expenditures is not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for all tax expenditures.

Comments: The core information is presented for all tax expenditures as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 إستراتيجية الموازنة العامة
<http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and file:///C:/Users/mof/Downloads/202018%العامة%20%لوزارة%20%المالية%20%للعامة
نشرة الدين.pdf

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:
d. No, estimates of earmarked revenues are not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: Estimates of all earmarked revenues are presented, but a narrative discussion is not included as in : إستراتيجية الموازنة 2018_2020 إستراتيجية :
2020-2018) (الموازنة للمدى المتوسط http://mof.gov.iq/pages/ar/BalanceArchive.aspx and
file:///C:/Users/mof/Downloads/202018%العامة%لوزارة%20%إستراتيجية%للمدى%المتوسط%2020-2018%انشرة%الدين.pdf

IBP Comment
Please refer to researcher's response to indicator 1 and 8.

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:
n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. 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.

Comments: 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 as in: 2020-2018) (ستراتيجية الموازنة 2018_2020 إستراتيجية الموازنة للمدى المتوسط http://mof.gov.iq/pages/ar/BalanceArchive.aspx and
file:///C:/Users/mof/Downloads/202018%العامة%لوزارة%20%إستراتيجية%للمدى%المتوسط%2020-2018%انشرة%الدين.pdf

IBP Comment
Please refer to researcher's response to indicators 1 and 8.

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: 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 as in : 2020-2018 إستراتيجية الموازنة للمدى المتوسط (2020_2018 الموازنة) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs as in : إستراتيجية : 2020-2018 (الموازنة 2020_2018 إستراتيجية الموازنة للمدى المتوسط 2020-2018) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> and <file:///C:/Users/mof/Downloads/202018%مالية20%لعام%لوزارة20%النشاط%العام20%النشأة.pdf> انشرة الدين العام

IBP Comment

Please refer to researcher's response to indicators 1 and 8.

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Comments: Estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion as in : 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 إستراتيجية الموازنة) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment
Please refer to researcher's response to indicators 1 and 8.

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

Section 6 of the PFM law includes information on the timetable for the budget process. However, this is not very detailed.

Comment:

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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and

composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

n/a

Comment:

The Pre-Budget Statement is an internal document not widely published, but issued to various government departments and governorates. However, we are privately aware it contain instruction and guidance to formatting the budget, it covers all the core information such as GDP level, inflation rate and interest rate.

Peer Reviewer

Opinion: Agree

Comments: Comment is accurate however not relevant given that the PBS is not considered publicly available.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Macroeconomic forecasts such as GDP , income per person, capital accumulation forecast, consumption expenditures rates forecasts,

are presented in medium- term budget strategy 2018-2020 2020 as in: 2020-2018) (إستراتيجية الموازنة للمدى المتوسط

<http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

Researcher Response

I note the GR's comment. However, as the PBS is published internally and not available to public, it is deemed to be non-compliant with OBS requirements and therefore all elements of PBS also not available - score d.

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

n/a

Comment:

The PBS is an internal document not published. But based on the information we received the Pre-Budget Statement is just a guide to prepare the budget, as often, most government department prepares their budget on incremental basis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The core information is presented for the government's expenditure policies and priorities as in إستراتيجية الموازنة 2018_2020 إستراتيجية (الموازنة للمدى المتوسط 2018-2020) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicator 54.

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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

n/a

Comment:

In addition to core element of the macro-economic forecast, government policies and priorities. The PBS do provide guidance on revenue expectation in term of anticipated production levels as well as price forecast based on market intelligence available at that time This is to aid government department prepare the draft budget which set the basis for EBP.

Unfortunately, I can not provide hard evidence as this information passed on to us through internal sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: The core information is presented for the government's revenue policies and priorities إستراتيجية الموازنة 2018_2020 إستراتيجية (المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicator 54.

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: One of the three estimates related to government borrowing and debt are presented as in: إستراتيجية الموازنة 2020_2018 إستراتيجية الموازنة
2020-2018) للمدى المتوسط http://mof.gov.iq/pages/ar/BalanceArchive.aspx استراتيجية الدين العام وخطة الاقتراض
file:///C:/Users/mof/Downloads/استراتيجيةالدين%20العام%20على%20المدى%20المتوسط%20وخطة%20الاقتراض.pdf

IBP Comment

Please refer to researcher's response to indicator 54.

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: Multi-year expenditure estimates are presented as in: 2020-2018) إستراتيجية الموازنة للمدى المتوسط (2020_2018 الموازنة إستراتيجية

<http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

IBP Comment

Please refer to researcher's response to indicator 54.

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

Source:

Ministry of Finance website: Federal Budget 2018

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

and

http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fEnacted+Budget+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9+%d8%a7%d9%84%d9%85%d8%b9%d8%aa%d9%85%d8%af%d8%a9%2fFederal+Budget+Law+2018.pdf

Comment:

The Federal Budget 2018 provided expenditure by administrative classifications. Published the overall aggregate expenditure by ministries, regions, and special projects, the main tables are on pages 52 - 53.

As well as special projects funded by loans, on pages 9-10; parliamentary expenditure, on page 42, Judicial functions page 45, Human Right Commission on page 48 as well as War effected regions on page 38.

Additional tables (page 58 onwards) are not legible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Comments: The Enacted Budget presents expenditure estimates by economic classification as on page(57_67), or administrative classification as on page (52)of Iraq Federal budget 2018 Ministry of Finance website: Federal Budget 2018 <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> Budget:

<http://mof.gov.iq/Documents/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A7%D8%AA%D8%AD%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%84%D8%B9%D8%A7%D9%85%202018.pdf>

Researcher Response

I note the GR's comment. However the pages referred to are not legible and as such it cannot be considered available. the score should remain as c.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Source:

Federal Budget Law 2018: <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

Comment:

The Federal Budget 2018, presented Revenue and Expenditure in aggregate and regions and ministries; the main tables of expenditure are on pages 52 - 67. The federal budget also covered special projects eg. on pages 9-10 projects funded by loans; budget for War effected regions; special budget for Human Right Commission on Page 48, and; Essential expenditure such as the Food Basket and Imported Energy supply on page 56.

Peer Reviewer

Opinion: Agree

Comments: While Iraq is still not a policy based budget, what is presented is more than an administrative classification, as it includes elements of functional reporting, such as support to war torn areas. This is therefore a hybrid that combines economic classification with some emerging functional elements.

Government Reviewer

Opinion: Disagree

Suggested Answer: The Enacted Budget presents expenditure estimates by economic classification as on page(57_67), or administrative classification as on page (52)of Iraq Federal budget 2018 Ministry of Finance website: Federal Budget 2018

<http://mof.gov.iq/pages/ar/BalanceArchive.aspx> Budget:

<http://mof.gov.iq/Documents/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A7%D8%AA%D8%AD%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%84%D8%B9%D8%A7%D9%85%202018.pdf>

IBP Comment

Please see researcher's response to indicator 59.

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

No, there is no information on programs below any ministry.

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is brief mention of expenditure for displaced persons with an indication of amount and ministry unit responsible (Ministry of Immigration), but it is not clear if this is a budget program or an expenditure item.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: The Enacted Budget presents expenditure estimates according to programs accounting for all expenditures as on pages(57_67), or administrative classification as on page (52)of Iraq Federal budget 2018 under the column entitled (البرامج الخاصة) Ministry of Finance website: Federal Budget 2018 <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> Budget:

<http://mof.gov.iq/Documents/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A7%D8%AA%D8%AD%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%84%D8%B9%D8%A7%D9%85%202018.pdf>

Researcher Response

As peer reviewer notes, the narrative covers some expenditures primarily related to the war on Da'ash. However, these are not details below any ministry. The response should remain "d".

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Federal Budget Law 2018: <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

Comment:

The Federal Budget 2018 lists all revenue classification, such as tax and non-tax, and are listed on page 51 of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: The Enacted Budget presents expenditure estimates by economic classification as on pages(57_67), or administrative classification as on page (52)of Iraq Federal budget 2018 Ministry of Finance website: Federal Budget 2018 <http://mof.gov.iq/pages/ar/BalanceArchive.aspx> Budget:

<http://mof.gov.iq/Documents/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A7%D8%AA%D8%AD%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%84%D8%B9%D8%A7%D9%85%202018.pdf>

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

Iraq Federal Budget Law 2018: <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

Comment:

Article 1, of Federal Budget, on page 1, discusses the Revenue estimates, and on page 51 of the same budget published a table of revenue estimates with exception to various grants which are listed pages 6-7 of the same document. However, the presentation is only by 8 broad revenue categories. As per OBS, individual sources of revenues are as described by GFS classification here (page 4): <https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>

Peer Reviewer

Opinion: Agree

Comments: While sources of revenue are listed, it is technically correct that these do not conform to GFS classifications.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: The Enacted Budget presents individual sources of revenue accounting for all revenues: page 6 and page 51 of Iraq Federal budget 2018,

Researcher Response

The level of dis-aggregation below the revenue categories is not as detailed as the GFS guidelines adopted by OBS. Therefore, the score should be "d".

IBP Comment

To be consistent across all OBS countries, IBP agrees with answer choice "d". The level of dis-aggregation below the revenue categories is not at par with international standards as set in GFS.

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is

presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Iraq Federal Budget Law 2018: <http://mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>

Comment:

On pages 6-7 of Iraq Federal budget 2018, the table shows estimated budget deficit, the amount of borrowing and list of institutions funding this deficit for the current year only. It also had allocated repayment of loans which I would assume includes cost of financing the current year debt, as it had not clearly separated financing costs from repayments. However, the budget did not show the cumulative debt to date.

Peer Reviewer

Opinion: Agree

Comments: Pages 6-7 show 2 of the 3 estimates - (1) Net new borrowing required, and (2) Interest payments on outstanding debt. These are further expanded on in pages 8-15. In addition, there is some discussion on Article 9 (pages 18-19) of various loans and interest payments specific to the State of Kurdistan.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The three estimates related to government borrowing and debt are presented on pages 6,7,8,9,10,11,12,13,14,15, 18, and 19, on pages 65,66 and 67 repayment of external and internal debt service is mentioned in Iraq Federal budget 2018

Researcher Response

I have reviewed the information given by GR, it does not provide any additional information. Therefore the score should remain (b). Apart from the table on page 6 of Federal Budget 2018, which discusses Expenditures including "Net new borrowing" and repayments of various loans, there is no mention of finance cost (interest), or total outstanding debt. The information on pages 65-67, which GR refer to, are not legible, at all.

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

<http://mof.gov.iq/obs/ar/Pages/default.aspx>

Comment:

The Citizens budget produced for Budget Law 2018 has all the information asked in this question. However, as the Citizens Budget was published late (almost seven months after the approval of the budget law), the score is "d".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: The Iraq Citizens Budget 2018 published on the Ministry of Finance website in the link below provides total expenditures on page 7 as well as capital expenditures on pages 17 and 18, as for revenues you can find them on pages 8,9 and 12 , and macroeconomic forecasts on pages 2 and 3 file:///C:/Users/mof/Downloads/IRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1%20(3).pdf

Researcher Response

I note the GRs comment. However, as per OBS methodology, if a document is assessed as not publicly available, all questions about the comprehensiveness of the document will be responded to as having no information. Subsequently, all questions about the content of CB will be scored "d".

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:

At present Citizens Budget is published late. It is published on the main page of the Ministry of Finance and accessible with ease. it clearly marked "OBS" in English and Arabic.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. 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.).

Comments: The Iraq Citizens Budget 2018 published on the Ministry of Finance website in the link of open budget below: file:///C:/Users/mof/Downloads/IRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1%20(3).pdf

IBP Comment

Please refer to researcher's response to indicator 65.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Some International Organizations are supporting the government in efforts to produce a citizens budget.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: On page 21 from the Citizen Budget 2018 we can find a telephone number and e-mail addresses for Official Ministry of Finance as in the link: [file:///C:/Users/mof/Downloads/IRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1%20\(3\).pdf](file:///C:/Users/mof/Downloads/IRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1%20(3).pdf)

IBP Comment

Please refer to researcher's response to indicator 64.

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

The Citizens Budget for Federal Budget Law 2018 was produced and published late as per OBS methodology.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Citizens versions are not available for budget documents other than the EB.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.
Comments: Citizens version of budget documents is published after enacting of Federal Budget 2018 on 6th of October 2018 as in the link:
file:///C:/Users/mof/Downloads/IRAQ-2018-Citizen-Budget_EN_Final_6-OCT-2018-1%20(3).pdf

IBP Comment

Please refer to researcher's response to indicator 64.

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

Example of August 2018 report: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn_year+Report+August+2018.xlsx

Comment:

This is an improvement in practice from previous years.

The IYRs published on Iraq Ministry of Finance's website show the expenditure in two categories, Administrative and Economic classifications.

For example the accounts for August 2018, the first table shows cumulative expenditures for each ministry and region; the second tab shows cumulative expenditures by detailed economic classification for each administrative unit; the third tab show current and investment expenditures for the current year and full year budget, but no comparison with previous year.

Peer Reviewer

Opinion: Agree

Comments: Agreed - functional classifications are not provided in the IYRs.

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

Comment:

This conclusion is based on IYRs for the last fiscal year, please refer to comment in question 68.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

Comment:

The expenditure in IYRs for 2018, do not present any information on programs below the ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: The In-Year Reports present actual expenditures for individual programs on the: Report actual expenditures, the level of ministries by the economic classification for the current budget http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?

SourceUrl=%2fobs%2fObsDocuments%2fin-Year+Reports+Folder+

+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fin-year+Report+June+2018.xlsx

Researcher Response

The evidence provided does not show any level of details expenditure below the ministry level, OBS IYRs assessment looks for level of detail information on what programs/ projects the budget have been spent on. Score remains unchanged.

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

August 2018 report: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+-+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn_year+Report+August+2018.xlsx

Comment:

No comparison presented in the IYRs for the year to date against the original budget, as it has not been profiled on monthly basis, nor any comparison with last year to date.

Peer Reviewer

Opinion: Agree

Comments: No comparisons provided.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: Iraq Ministry of Finance website: Page 4,5 in YER report 2017 <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx> YER 2017:

[http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017(2).pdf)

Researcher Response

The information provided by the GR are not relevant to IYRs. OBS methodology requires evidence of availability of information in the document in question, ie IYRs, the Year-end report cannot be used to. therefore the score remain as "b".

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

August 2018 report: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+-+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn_year+Report+August+2018.xlsx

Comment:

The IYRs for year 2018 onward do show actual revenue by main categories, such as revenue from natural resources (Oil) which account to more than 90%, as well as revenue from taxes on income, fees and other non-tax revenue. This information can be found on the ministry of finance website monthly reports.

Peer Reviewer

Opinion: Agree
Comments: Please see the 5th tab in the IYRs titled 'Revenues economic'.

Government Reviewer

Opinion: Disagree
Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: Iraq Ministry of Finance website: Page 7,8 in YER report 2017 <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx> YER 2017:
[http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%cd9%86%d8%a9%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%cd9%86%d8%a9%2fEndYear+Report+2017(2).pdf)

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

Iraq Ministry of Finance website:
<http://mof.gov.iq/Pages/MainMof.aspx>

Comment:

Iraq main revenue is Oil, it account to more than 90% of the country total revenue. So the report do show the main revenue collected. However, the disaggregation of other individual sources of revenues is very limited.

Peer Reviewer

Opinion: Agree
Comments: Sources of revenue remain opaque from a public policy dialogue point of view.

Government Reviewer

Opinion: Disagree
Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: In-Year Reports present individual sources of actual revenue accounting for all revenues. Report revenues by economic classification on current and investment budget http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%cd9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+June+2018.xlsx

Researcher Response

I note the GR comments with thanks. However, the report shows aggregate revenue and does not provide breakdown or details of sources of revenue. As such the score remain as d.

IBP Comment

To be consistent across all OBS countries, IBP agrees with answer choice "d". The level of disaggregation below the revenue categories is not at par with international standards as set in GFS.

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous

year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

Comment:

There are no comparison made either with actual budget or for the same period last year. Please refer to Public Financial Reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: Iraq Ministry of Finance website: Page 4,5 in YER report 2017 <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx> YER 2017:

http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder-

[+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder-%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017(2).pdf)

IBP Comment

Please refer to researcher's response to indicator 70. Only the document in question can be used to respond about their comprehensiveness.

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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Iraq Ministry of Finance website:
<http://mof.gov.iq/pages/ar/BorrowingDepartment.aspx>

Comment:

The IYRs do not show this information at all. However, the Department that deals with Public Debts do publish a report, though it is not always up to date, lists all debts outstanding, the terms and interest rates for each debt. Please refer to the link above.

Peer Reviewer

Opinion: Agree

Comments: IYRs do not provide this information.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: Page 18 explain the primary forecasts and increase rates that can be found in (رابعاً: خطة الاقتراض وتمويل عجز الموازنة) :
[file:///C:/Users/mof/Downloads/EndYear%20Report%202017\(2\)%20\(2\).pdf](file:///C:/Users/mof/Downloads/EndYear%20Report%202017(2)%20(2).pdf)

IBP Comment

Please refer to researcher's response to indicator 70.

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

Iraq Ministry of Finance website:
<http://mof.gov.iq/Pages/MainMof.aspx>

Comment:

The IYRs do not provide any such information on outstanding Debts or interest Rates nor repayment of any debt.

There are some scattered reports on public debt here: <http://mof.gov.iq/obs/ar/Pages/debtreports.aspx> , however, these are not consistently produced or published monthly in a timely manner.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Page 18 explains the primary forecasts and increase rates that can be found in (رابعا: خطة الاقتراض وتمويل عجز الموازنة) :
file:///C:/Users/mof/Downloads/EndYear%20Report%202017(2)%20(2).pdf

IBP Comment

Please refer to researcher's response to indicator 70.

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

<http://mof.gov.iq/pages/en/BalanceArchive.aspx>

Comment:

There is no Mid year review carried out by the Ministry of Finance, there is however, IYR for the month of June which middle of the fiscal year. This report is mainly concerned with the spend and revenue for the year to date account, it does not have macroeconomic update/ forecast for the current year. Please refer to Public Financial Report under the above link.

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?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

Comment:

No Mid Year review of the budget reported, widely, as such this information is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Comments: Expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented. as in the link: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+

[+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx)

Researcher Response

As Stated in indicators MYR-3b, the sixth month In-year Report will not qualify as a Mid-year review. Moreover, as per OBS methodology, if a document is assessed as not publicly available, all questions corresponding to its content are scored as having no information. As such the score remains unchanged.

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:

No Mid-Year review has been reported and therefore no update on three expenditure classification also reported.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Comments: The Mid-Year Review presents expenditure estimates by two of the three expenditure classifications, economic and administrative. as in: Report of the implementation of the budget at the level of ministries Report actual expenditures, the level of ministries by the economic classification for the current budget in the following link: MYR: [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+)

[SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx)

IBP Comment

Please refer to researcher's response to indicator 77.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:

No Mid-Year review has been conducted or reported.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The Mid-Year Review presents expenditure estimates by two of the three expenditure classifications, economic and administrative. as in: Report of the implementation of the budget at the level of ministries Report actual expenditures, the level of ministries by the economic classification for the current budget in the following link: MYR: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fin-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%cd9%84%d8%b3%d9%86%d8%a9%2finyear+Report+June+2018.xlsx

IBP Comment

Please refer to researcher's response to indicator 77.

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

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:

No Mid-Year review has been conducted and therefore no update on program expenditure or estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: The Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures in Report actual expenditures, the level of ministries by the economic classification for the current budget (column name البرامج الخاصة) as in the link MYR:

http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInYear+Report+June+2018.xlsx

IBP Comment

Please refer to researcher's response to indicator 77.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:

There is no Mid-Year review conducted or reported and as such no update to revenue estimate reported.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

Comments: Revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented as in the reports: Report revenues by economic classification on current and investment budget Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget in the link: MYR: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInYear+Report+June+2018.xlsx

IBP Comment

Please refer to researcher's response to indicator 77.

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

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:
<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:
There is no Mid-Year review conducted or reported and therefore no information is available on revenue estimates of any classification. However, IYR for June does present the revenue collected by main categories.

Peer Reviewer

Opinion: Agree
Comments: Agreed, however the June IYR is not a substitute for a MYR.

Government Reviewer

Opinion: Disagree
Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: The Mid-Year Review presents revenue estimates by category as in the report: Report revenues by economic classification on current and investment budget Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget in the link: MYR:

http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx

IBP Comment

Please refer to researcher's response to indicator 77.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:
<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:
NO Mid-Year review has been conducted and therefore no such information is available relating individual sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree
Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: The Mid-Year Review presents individual sources of revenue accounting for all revenue as in the report: Report revenues by economic classification on current and investment budget in the link: MYR: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx

http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fInyear+Report+June+2018.xlsx

IBP Comment

Please refer to researcher's response to indicator 77.

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

<http://mof.gov.iq/pages/MainMOF.aspx>

Comment:

No Mid-Year report is published. However, given the importance of such issues, ie., government borrowing and debts, it is expected that the government keep such matter under constant review. But, in the absence public reporting I cannot be certain in this case.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Comments: Estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented as in the report: Report actual expenditures, the level of ministries by the economic classification for the current budget the column of Grants and subsidies and debt service as in the link: MYR: http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fObsDocuments%2fin-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2finYear+Report+June+2018.xlsx .

IBP Comment

Please refer to researcher's response to indicator 77.

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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

YER 2017: [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d9%86%d9%87%d8%a7%d9%8a%d8%a9+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017(2).pdf)

Comment:

The Ministry of Finance report for year ended 31 Dec 2017 does present the differences between the Enacted budget - including amended estimates, and actual expenditure. It also provide brief explanation for the reason behind the amendments. Please refer to year end report for the year end 2017, pages 10 - 18 discussing expenditures.

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)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The Ministry of Finance did publish a Year- End Report. The report does show all three classifications, Administrative, economic and functional.

Please refer to the above links for report year ended 2017,

Administrative classification: Annex 1, page 20 (current expenditures); Annex 2, page 21 (investment expenditures);

Economic classification: pages 11, 17 and Annex 1, 2.

Page 15 presents investment expenditures by sectors (functional classification), however, these are less than 22% of the budget and hence cannot be assessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The Ministry of Finance Year End Report shows administrative classifications. Please refer to link above for year end Dec 2017, report did show expenditure by Administrative and Economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The Ministry of Finance Year- End Report for 2017 does not show expenditure estimates by program. There are no expenditure details below the ministry level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: The Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures. as on page 15 under the title: نفقات الاستثمار: in the following report: [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder++2%السنه+تقارير+نهاية+السنة%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder++2%السنه+تقارير+نهاية+السنة%2fEndYear+Report+2017(2).pdf)

SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder++2%السنه+تقارير+نهاية+السنة%2fEndYear+Report+2017(2).pdf

Researcher Response

The evidence provided by GR on page 15 refers to Investment Program and in aggregate such as manufacturing, transport, education, etc. The OBS guidelines look for details of expenditure below ministry level. As such the score should remain (d).

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Link: [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder++%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1+d9%8a%d8%b1+d9%86%d9%87%d8%a7%d9%8a%d8%a9+d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder++%d9%85%d8%ac%d9%84%d8%af+%d8%aa%d9%82%d8%a7%d8%b1+d9%8a%d8%b1+d9%86%d9%87%d8%a7%d9%8a%d8%a9+d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fEndYear+Report+2017(2).pdf)

Comment:

The report for year ended 31 December 2017, published on MoF website, as per the above link. Present revenue levels as enacted, include in-year changes approved by the legislature, and actual levels of revenue collections. Please refer to Part II (Revenues), pages 6-9 which discuss the initial estimates set in the approved budget and highlight the actual achievement of revenue collections.

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)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The report for year ended Dec 2017 does show various income classifications, such as revenue from sales of oil , revenue from taxes and other revenue. Please refer to page 3 for more details.

Peer Reviewer

Opinion: Agree

Comments: Yes, while the primary revenue division is between oil and non-oil revenue, specific non-oil revenue sources are further specified.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The Ministry of Finance year end report for 2017, does show revenue sources, including revenues from sources such as sales of oil, taxes and other non-tax revenue. However, these are just broad categories, there is no details below any of the broad revenue categories.

Peer Reviewer

Opinion: Agree

Comments: No divisions outside of broad categories, however the primary source of revenue is clear.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: In-Year Reports present individual sources of actual revenue accounting for all revenue. on pages 7,8:

[file:///C:/Users/mof/Downloads/EndYear%20Report%202017\(2\)%20\(2\).pdf](file:///C:/Users/mof/Downloads/EndYear%20Report%202017(2)%20(2).pdf)

Researcher Response

The year end report does present on pages 7 and 8, the revenue in main heading and not individual sources, therefore my comment and score should remain as (d).

IBP Comment

To be consistent across all OBS countries, IBP agrees with answer choice "d". The level of disaggregation below the revenue categories is not at par with international standards as set in GFS.

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. 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.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The year end report for 2017, shows in Section 4 (page 18) of the report, information on the initial estimates for deficit and actual outcomes. The table shows absolute amount of internal and foreign debt at the end of 2017, compared to outcomes from previous fiscal years. There is brief explanation of the variances. There is no information on interest rates, interest payments or maturity profile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The year end report for Dec 2017, does show, on page 18 of the report, the amount of borrowing requirements in EB and actual and previous year, for central government internal and external debt. the figures are in aggregate, no details or explanation/ analysis of the debt and there are information in the account about debt repayment or interest rate charges or payment. Also there is no information on the loans profile or maturity/terms. Having this information would help assess government future liabilities and is a requirement under international accounting reporting standards. Please refer to the above link for the year end report December 2017.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. 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.

Source:

Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The year end report for 2017, present in Section 1 (pages 2-5), the macroeconomic assumptions at the time of budget preparation and the amendment (Chapter 3) that followed as result of changes in Oil prices which is the main source of government funding; and cost of war in fighting "Da'ash" which cost the country considerable amount of money, human scarifies and refugees as result of that war. As result it forecasted higher deficit than previously anticipated even-though government revenue was in surplus. There are estimates and accompanying narrative for price of oil, oil export rate, currency exchange rate (2017 outcomes, initial 2017 estimates, and comparison with 2016 outcomes).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: On page 3

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above
Information beyond the core elements

Source:

Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The year end report for 2017, does not present any of the above information above, but does present information related to oil exports which are of high relevance for Iraq.

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?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

There are no non financial information published in the year end report for Dec 2017, as such no comparison between input and actual outcome presented. However, such information may be reported by the FBSA (Federal Board of Supreme Audit) performance audit report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

c. 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.

Comments: It is mentioned on page:7 in the report under the title الإيرادات التحويلية: EYR

[http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+2%+النهاية+السنة%2fEndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+2%+النهاية+السنة%2fEndYear+Report+2017(2).pdf)

Researcher Response

The information provided on page 7 discusses revenues only, as no other non financial information were provided related to expenditure allocated in the original budget. Therefore the score "d" is correct

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: While there is mention of specific funds for war torn regions but this is not directly linked to policies impacting these regions and populations. Changes in expenditures related to social welfare are noted on page 13, however, these are changes from previous fiscal years and not from the enacted budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: On page 13 in which the increase of social benefit in 4.5 trillions explained which is the result of the increase of war victims against ISIS and expending of accumulated salaries of martyrs: EYR [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+2%السنة+نهاية+تقارير+مجلد+EndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+2%السنة+نهاية+تقارير+مجلد+EndYear+Report+2017(2).pdf)

Researcher Response

Many thanks to the reviewers for their comments. Page 13, first bullet point refers to increase in expenditure by ID 4.5bn for people and areas effected by the war on Da'ash. The other is about increase in expenditure to meet rising costs of goods and services and increase officials salaries. However, there are no original estimates or any differences noted. Answer remains "d".

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

Comment:

The year end report for Dec 2017, presented information on the original budget and amended budget with increased revenue level increase which resulted in decrease in the estimated budget deficit. it also shows comparison between the Actual and amended budget. Please refer to page 4 and 5 of the above report.

Peer Reviewer

Opinion: Agree

Comments: Agreed. The biggest problem in Iraq is that the Executive has failed to understand that the budget is the citizen's budget. As a result, this kind of finer detail - which is known internally - is simply not produced for civil society or outside of the Ministry of Finance.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 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.

Comments: On pages 22, and 23: EYR [http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+2%السنة+نهاية+تقارير+مجلد+EndYear+Report+2017\(2\).pdf](http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder+-+2%السنة+نهاية+تقارير+مجلد+EndYear+Report+2017(2).pdf)

Researcher Response

In accordance with the 2004 Financial management law, Section 11(6), Ministry of Finance should have included 'special budgetary funds' in the annual final accounts. However, the Year-end report published includes no such information on any special budgetary funds. Therefore, the response remains "d".

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Iraq Ministry of Finance website:

<http://mof.gov.iq/Pages/MainMof.aspx>

Publish Date 19 Nov 2017

<http://mof.gov.iq/pages/MOFPublicReports.aspx>

Comment:

There are no financial statement published for 2017 as yet. The only financial statement existed is for 2016, audited by KPMG, but relating to "Iraq Development Fund", monitored by United Nation. This is entirely a separate report and there are no direct link between the year end report and this Financial Statements.

The Financial Statements for the for December 2016 refer, in pages 1-15, to Revenue and Expenditure, loans and other government liabilities as well as analysis of receipts and payments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Comments: On pages 20,21 and 22 EYR http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?

SourceUrl=%2fobs%2fObsDocuments%2fYear-End+Report+Folder++2%السنة+نهاية+تقارير+مجلد+EndYear+Report+2017(2).pdf in addition ,the report title (النشاط العام 20% العام 20% لوزارة المالية 20% العام 20% لوزارة المالية لعام 2018).pdf

Researcher Response

On Pages 20-22 of the Year-end report present details on expenditures, by current and capital classification. There is no table showing a consolidated financial statement with the full balance sheet, income statement and extra-budgetary funds. Answer choice "b" is maintained.

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A

"b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

FBSA Report 2017 :

<https://www.fbsa.gov.iq/ar/reports/view/692>

Performance evaluations: <https://www.fbsa.gov.iq/en/reports/37>

Comment:

The Federal Board of Supreme Audit (FBSA) is mandated to conduct all three tasks, financial audit, compliance with government accounting and statutory orders as well as performance. The last published audit report for the year 2017 published in July 2018 and posted on FBSA website. The audits are with regards to government departments (ministries and public corporations) performance and compliance with the Audit legislation law 31/2011, Financial Management law 95/2004 and the framework for expenditure set out in the budget law. However, the annual report lacks an audit evaluating the year-end final accounts on the execution of the budget for 2017.

Overall, the report gives an impression of the progress of the finances. The report includes some assessment of sector allocations and actual expenditures. The report notes that many agencies did not submit the data in time for FBSA to conduct the audits within their mandate.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Comments: The answer should be made in reference to the AR identified in question AR-2. It is therefore deemed not published, although the FBSA is indeed mandated to conduct all three tasks.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Comments: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): <https://www.fbsa.gov.iq/ar/reports/view/1310> https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018): <https://www.fbsa.gov.iq/ar/reports/view/692>

Researcher Response

I acknowledge the GR' comments. However, while for most questions, OBS methodology requires the same document assessed in Section 1 to be assessed in following sections. This particular indicator is asking about the availability of audit report, in this cases the financial audit report is not made available. The FBSA made the compliance and performance report publicly available (published online, in a timely manner and on FBSA's website), this improvement in practice is acknowledge in OBS. the score therefore should remain as (b).

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

Law 31 of 2011:

https://www.fbsa.gov.iq/en/page/low_of_fbsa

2017 Annual Audit Report: <https://www.fbsa.gov.iq/ar/reports/view/692>

Comment:

The Federal Board of Supreme Audit mandated by law 31 of 2011, to audit all Government expenditure including those of the presidency and state owned enterprises. Please refer to the above report, without any limit imposed. However, financial audit report is not published online.

Article 3 of Law 31 of 2011, state " The Board of Supreme Audit shall undertake control over the following: a. The Public money, wherever exist. b. Works of entities subject to the Board's control and audit throughout Iraq as per to the provisions of this law and the laws in force."

Article 6, state:

"The Board shall undertake the following duties:

1. Auditing and control over accounts and activities of the entities under the Board jurisdiction and verifying sound disbursement of public funds and efficient implementation of laws, regulations and provisions, including:

a. Examining and auditing the transactions of public spending so as to ensure that they are valid and not exceeding their budgetary appropriations, and using public funds for the purposes intended to without waste, abuse or misconduct, as well as evaluating its returns.

b. Examining and reviewing estimation and realization transactions pertaining to the collection of public resources to ascertain that the procedures in place are appropriate and are soundly implemented.

c. Expressing opinion on financial statements and reports related to the results of auditees' actions and financial positions, and verifying whether they are organized according to the legal requirements and the accepted accounting standards and representing the real financial position, result of activity and cash flows.

2. Control of performance evaluation of entities subject to the Board's control.

3. Providing technical support in the fields of audit, accounting and administration and the related organizational and technical matters.

4. Evaluating overall financial and economic plans and policies which are established to fulfil and comply with the states' objectives.

5. Conducting audit on issues requested for review by the Council of Representatives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: The annual report issued by FBSA the execution summary after issuing a circular of the formations of FBSA for ther purpose of providing comments reached in this formations as in 99a Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019):

<https://www.fbsa.gov.iq/ar/reports/view/1310> https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf and See report for 2017 (published in July 2018): <https://www.fbsa.gov.iq/ar/reports/view/692>

Researcher Response

Many thanks to GR for their comments. While it may be true that final accounts were audited by FBSA, OBS methodology assesses the public availability of the report. As no such financial audit report was published, the response remains "d".

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

Law 31 of 2011:

https://www.fbsa.gov.iq/en/page/low_of_fbsa

Comment:

The Federal Board of Supreme Audit mandated by law 31 of 2011, to audit all Government expenditure including any special budgetary funds, as it is considered public fund and therefore fall under the jurisdiction of Audit by FBSA. However, the audit of financial statements are not published.

Please refer to Article 3 of Law 31 of 2011, state " The Board of Supreme Audit shall undertake control over the following: a. The Public money, wherever exist. b. Works of entities subject to the Board's control and audit throughout Iraq as per to the provisions of this law and the laws in force."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): as on pages 4,5, and 25 in the a2018 annual report

<https://www.fbsa.gov.iq/ar/reports/view/1310> https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf

Researcher Response

I agree with GR comments that the Financial Audit report is not published, therefore, we are not aware how much has been audited. The FBSA report provide an audit opinion on overall material and sensitive area of revenue and expenditure. The references provided by the GR are comparisons between Budgeted expenditure and Actuals spent on specific areas and audit opinion on specific contracts spend, for the later. There is no reference to special - budgetary fund that have been audited.

IBP Comment

Please refer to researcher's response to indicator 98.

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

FBSA Annual Report:

<https://www.fbsa.gov.iq/ar/reports/view/692>

Comment:

Yes, there is an Executive summary on pages 9-10, in which the main findings and conclusions are discussed. Please refer to the above link.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: Federal Board of Supreme Audit (FBSA) publishes an annual report but it does not include financial audit of the year-end final accounts on the execution of budget See report for 2018 (published in July 2019): It is an execution summary as in: <https://www.fbsa.gov.iq/ar/reports/view/1310>

https://www.fbsa.gov.iq/uploads/files/reports/annual_repo2018ar_p1.pdf

IBP Comment

During an internal consistency check, this indicator was revised from "a" to "b" as the Audit report is not publicly available. The Executive Summary

pages cited by researcher note the summary of the activities by the Audit bureau, not a summary of the findings of financial audits.

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

Whilst the report do get published and discussed at Parliamentary committees, there are no reports published to indicate that action plan that has been put in place to remedy certain issues arising from the audit 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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

Whilst we hope that that there is an action plan in place to remedy issues arising from the audit report . However no such report published to track any action plan arising from the audit reports.

Peer Reviewer

Opinion: Agree
Comments: No such report is published.

Government Reviewer

Opinion: Disagree
Suggested Answer:
b. Yes, the SAI or legislature reports publicly on most audit recommendations.
Comments: The FBSA issues a report in most of reviews through the report of specialized performance evaluation
<https://www.fbsa.gov.iq/ar/reports/377> In addition to the report of work results: <https://www.fbsa.gov.iq/ar/reports/50>

Researcher Response

I note the GR's comment and agree that most of SAI reports on evaluating performance are published on their website. However, reports, if any, on tracking / following up action do not seem to be available, hence the score "d".

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

At present there is no an independent body that act as IFI .

Peer Reviewer

Opinion: Agree
Comments: While there is no official IFI, there are Civil Society Organisations and Private Firms which provide some budget analyses.

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. 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.
Comments: There exists an independent financial institution KPMG that conducts analysis of enacted budget every six months according to the principles of independent financial institutions. as in: 600 / 300 تقرير المدقق الخارجي file:///C:/Users/mof/Downloads/المدقق%20%الخارجي%20%تقرير.pdf

Researcher Response

I note the GR's comment, however, this does not meet the IFI definition outlined above. The score remain as No.

IBP Comment

IBP agrees with researcher's assessment. IFIs are independent but publicly funded organizations under the statutory authority of the executive or legislature. KPMG is a private organization and cannot be considered an IFI.

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. 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.

Source:

Comment:
NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Comments: The financial forecasts(expenditures, revenues, deficit, and debt) in the report of KPMG on pages 5-15 600 / 300 تقرير المدقق الخارجي
file:///C:/Users/mof/Downloads/تقرير%20المدقق%20الخارجي.pdf

IBP Comment

Please refer to researcher's response to indicator 103.

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no

IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Comments: The financial forecasts(expenditures, revenues, deficit, and debt) in the report of KPMG on pages 5-9 600 / 300 تقرير المدقق الخارجي

file:///C:/Users/mof/Downloads/تقرير%20المدقق%20الخارجي.pdf

IBP Comment

Please refer to researcher's response to indicator 103.

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

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?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Financial Management Law, Section 6(3): https://en.wikisource.org/wiki/Order_95::Financial_Management_Law_and_Public_Debt_Law

Comment:

The Pre-budget statement is only submitted to the Council of Ministers, and not to the Council of representatives (parliament)

Peer Reviewer

Opinion: Agree

Comments: Please refer to the following section: In the month of June of each year, the Minister of Finance, in consultation with the Minister of Planning and Development Cooperation, and based on the priorities for fiscal policy established by the Council of Ministers, shall issue a circular setting guidelines and objectives of fiscal policy for spending units for the preparation of their budgets.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: The budget policy is discussed by the Council of Representatives through the medium term budget strategy: 2020 إستراتيجية الموازنة للمدى (2020-2018 المتوسط) <http://mof.gov.iq/pages/ar/BalanceArchive.aspx>

Researcher Response

I acknowledge the comments by GR. However, there are no evidence the Medium Term Strategy document or the budget circular have been debated by the legislator or its Committee.

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

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d"

applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

Financial Management law and Public Debt Law 95 of 2004, Section 6(8): The Minister of Finance shall submit the budget by October 10th to the body vested with the national legislative authority for approval.

Comment:

Under section 6 para 8 - the Finance Minister is required to submit the EBP to the legislature by October 10th, the intention is to be approved by Parliament by December 31 each year so that it can be implemented by the following month, 1 January. Draft budget for FY 2019 was submitted in parliament in October 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

c. The legislature approves the budget less than one month after the start of the budget year.

Source:

Financial Management Order 95 of 2004.

https://en.wikisource.org/wiki/Order_95:_Financial_Management_Law_and_Public_Debt_Law

<http://www.iraq-businessnews.com/2019/01/25/parliament-approves-iraqs-112bn-budget/>

Comment:

In accordance with section 6 Para 8, which requires submission of EBP to parliament by 10th October; and section 7 para 4: which requires approval by 31 December; for the start of the financial Year on 1st January, annually.

EB 2019 was approved on 24 January 2019, please see the above link. The usual practice is to approve before the start of the budget year.

Peer Reviewer

Opinion: Agree

Comments: Executive Budget Proposals are often approved late. While for the 2019 EBP was approved within one month, for the FY 2018 this was not approved until on 3 March 2018.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

<http://en.parliament.iq/?s=Federal+Budget>

<https://pefa.org/sites/default/files/IQ-Oct17-PFMPR-Public%20with%20PEFA%20Check.pdf>

Comment:

The legislature does have the authority to amend EBP in line with Financial Management Law and the constitution. Discussion usually takes place by Members of Parliament at committee level and recommendations then made to the House of Representative.

Section 7 para 3, of order95 of 2004:

"The body having national legislative authority has the right to reallocate proposed spending and to reduce the total amounts in the federal budget. It also has the right to propose an increase in the overall amount of expenditures to the Council of Ministers if necessary, and provide notice of this proposal to the Minister of Finance. The Minister of Finance will make a nonbinding recommendation to the Council of Ministers with respect to this proposal."

Additionally, please see page 42 of the PEFA report which notes that the legislature does not analyse investment budget in detail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Comments: The Legislature(Council of Representatives) has unlimited authority in law to amend the Executive's Budget Proposal. depending on the Financial Management Law and Public Debt Law no.92 as happened in budget proposal 2017,2018

Researcher Response

Whilst I agree with GR's comments in this regards, the legislature are bound and restricted to act within the FMPD law. Also, there has been some difficulties in recent years due to lack of majority and gridlock resulted in delays in approving the Budget, as reported by PEFA report. For that reason I believe the score should be "b".

IBP Comment

IBP acknowledges researcher's concern about legislature's lack of effectiveness, especially in recent years. However, given that the parliament has unlimited legal authority to amend the budget, and for consistency across all OBS countries. IBP is revising the score to A. The issue of practice is examined in indicator 111.

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its

authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Source:

<http://en.parliament.iq/?s=Federal+Budget>

<http://ar.parliament.iq/2018/12/20/%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%8A%D9%86%D9%87%D9%8A%D9%82%D8%B1%D8%A7%D8%A1%D8%A9-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2019-%D9%88%D9%8A%D8%B5%D9%88%D8%AA-%D8%B9/>

House of representatives voting on amending the bill (6 Nov 2018): <http://ar.parliament.iq/2018/11/06/%d9%85%d8%ac%d9%84%d8%b3-%d8%a7%d9%84%d9%86%d9%88%d8%a7%d8%a8-%d9%8a%d8%b5%d9%88%d8%aa-%d8%b9%d9%84%d9%89-%d9%85%d9%81%d8%a7%d8%aa%d8%ad%d8%a9-%d9%85%d8%ac%d9%84%d8%b3-%d8%a7%d9%84%d9%88%d8%b2%d8%b1/>

Decisions and recommendations of the meeting on 6 Nov 2018:

<http://ar.parliament.iq/2018/11/06/%d9%82%d8%b1%d8%a7%d8%b1%d8%a7%d8%aa-%d9%88%d8%aa-%d9%88%d8%b5%d9%8a%d8%a7%d8%aa-%d8%a7%d9%84%d8%ac%d9%84%d8%b3%d8%a9-10-%d8%a7%d9%84%d8%ab%d9%84%d8%a7%d8%ab%d8%a7%d8%aa-1-6-%d8%aa%d8%b4%d8%b1%d9%8a/>

Comment:

So far as the EBP 2019 there was extensive discussion to amend the budget but was not successful on this occasion due to lack of support in the House. Please refer to the above links.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Comments: The Legislature(Council of Representatives) has unlimited authority in law to amend the Executive's Budget Proposal. depending on the Financial Management Law and Public Debt Law no.92 as happened in budget proposal 2017,2018 the amendment was adopted in 2017-2018. The Ministry of Finance had an objection on some items of amendment in the Federal Court for the purpose of reviewing some items that are not consistent with Financial Management Law.

Researcher Response

I agree with GR's comments and example provided, as this consistent with limitation provided by the FMPD law, consistent with score b.

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. 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.

Source:

<http://en.parliament.iq/?s=Federal+Budget>

Finance committee reviewed the 2019 draft budget: <http://ar.parliament.iq/2018/12/20/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D8%A7%D9%84%D8%AA%D8%B9%D8%AF%D9%8A%D9%84%D8%A7%D8%AA-%D8%A7%D9%84%D8%AA%D9%8A-%D8%A3/>

Comment:

The EBP does go through committee stages to discuss and examine the EBP before recommendations are made to the House. Finance committee discusses the budget in detail with sector committees. However, no report is published of the discussions.

As per the functions of the Finance Committee, they are mandated to review the General draft budget:

<http://ar.parliament.iq/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: The Finance Committee in the Parliament examines and evaluate the Budget proposal introduced by The Council of Ministers and produce comments and recommendations to the Ministry of Finance for being replied on and publishes it on the parliament website under the title: المالية النيابية 2019 موازنة on the link: <https://almadapaper.net/view.php?cat=215085>

Researcher Response

I note the GR comment, however, OBS guidelines requires that a report or minute of such meeting be published / available on Parliament website and in timely manner. No such information is available. Therefore the score should remain as (c).

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. 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.

Source:

<http://en.parliament.iq/2019/01/17/deputy-speaker-finance-minister-discuss-federal-budget-law-and-financial-entitlements-for-the-affected-provinces/>

Comment:

The EBP 2019 was discussed by specialised Parliamentary Committee, its members represent various ministries and government department. In addition to that the committee and Parliament do meet with representative of various ministries and regions to listen to their views and concerns, and sometimes suggestions to amend the budget. However, prior to making any recommendation, it report to Parliament with its finding. No minutes or report of the meeting outcomes get published in this regard.

For example, see Health committee discussing the allocations for health for 2019 Budget:

<http://ar.parliament.iq/2018/12/24/%d9%84%d8%ac%d9%86%d8%a9-%d8%a7%d9%84%d8%b5%d8%ad%d8%a9-%d8%aa%d8%b3%d8%aa%d8%b6%d9%8a%d9%81-%d8%a7%d9%84%d9%88%d9%83%d9%8a%d9%84-%d8%a7%d9%84%d9%81%d9%86%d9%8a-%d9%84%d9%88%d8%b2%d8%a7%d8%b1%d8%a9/>

Similarly, see education committee's discussion of the Education budget for 2019:

<http://ar.parliament.iq/2019/01/21/%d9%84%d8%ac%d9%86%d8%a9-%d8%a7%d9%84%d8%aa%d8%b1%d8%a8%d9%8a%d8%a9-%d8%aa%d9%86%d8%a7%d9%82%d8%b4-%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9-%d9%88%d8%b2%d8%a7%d8%b1%d8%a9-%d8%a7%d9%84%d8%aa%d8%b1%d8%a8-2/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The Sector Committee together with The Finance Committee in the Parliament examines the expenditures on the sectors of health, education, and security introduced by The Council of Ministers and produce comments and recommendations to the Ministry of Finance for being replied on and publishes it on the parliament website under the title: 2019 موازنة الحكومة للإجابة على ملاحظاتها بشأن موازنة 2019 on the link: <https://almadapaper.net/view.php?cat=215085>

Researcher Response

Grateful for the GR's comments, however the score should remain as C for the reasons provided above..

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?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

b. 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.

Source:

There is a specific committee for monitoring the implementation of specific programs and strategic plans:

<http://ar.parliament.iq/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86/%20%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D8%AA%D8%AE%D8%B7%D9%8A%D8%B7-%D8%A7%D9%84%D8%A7%D8%B3%D8%AA%D8%B1%D8%A7%D8%AA%D9%8A%D8%AC%D9%8A-%D9%88%D9%85%D8%AA%D8%A7%D8%A8%D8%B9%D8%A9-%D8%A7%D9%84%D8%A8%20/>

Comment:

The Finance Committee in Parliament does have meetings to discuss progress on the implementation of Federal Budget. Finance Committee have discussed many issues relating to the implementation and constraints in delivering services to citizens planned for in the budget.

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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. 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.

Source:

Section 9- Budget Execution para 8

https://en.wikisource.org/wiki/Order_95::Financial_Management_Law_and_Public_Debt_Law

Comment:

The executives are allowed to reallocate funds, within the limits prescribed in the budget law (approved by legislature), and only with prior approval of the Finance Minister.

Also, Article 62 (2) of the constitution says "The Council of Representatives may conduct transfers between the sections and chapters of the general budget and reduce the total of its sums, and it may suggest to the Council of Ministers that they increase the total expenses, when necessary."

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a 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.

Source:

Financial Management Law 95 of 2004: https://en.wikisource.org/wiki/Order_95:_Financial_Management_Law_and_Public_Debt_Law

Constitution: https://www.constituteproject.org/constitution/Iraq_2005.pdf?lang=en

Comment:

Section 9 - para 4 of Budget Execution states that: spending units may not commit to making expenditure that exceed the amount allocated to them , unless otherwise provided by the budget law.

Section 4(13) and Section 7(2c) both state that the use of any surplus revenue should be stipulated in the annual budget law.

Also, Article 62 (2) of the constitution says "The Council of Representatives may conduct transfers between the sections and chapters of the general budget and reduce the total of its sums, and it may suggest to the Council of Ministers that they increase the total expenses, when necessary."

It is worth noting that in 2017, the budget was in surplus mostly because actual expenditures executed were less than planned expenditures. From that, one can conclude the additional revenue received was kept by treasury for future expenditure, the following year. This is not an unusual situation, as it happens every year, hence the unrest in the country, primarily, due to incompetence with government department.

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. 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.

Source:

https://en.wikisource.org/wiki/Order_95:_Financial_Management_Law_and_Public_Debt_Law

Comment:

Section 7 (3) state that legislature has the right to reallocate proposed spending and reduce total amounts in the federal budget; Section 7(5) states that should economic circumstances or national priorities unexpectedly change, a Supplementary budget must be prepared by the Finance Minister and determined by the Council of Ministers. It follows, that the executives do require to obtain approval prior to any additional spending

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)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

https://en.wikisource.org/wiki/Order_95:_Financial_Management_Law_and_Public_Debt_Law

Comment:

Section 14 of Oder 95 of 2004, para 2.e - require the Council of Ministers to examine the Audit report produced by Supreme Board of Audit.

However, whilst the legislation does not specifically refers to the legislature in this regard, the reality the CoM is, ultimately, responsible to the legislature (Council of Representative) where the Finance Committee is delegated to examine such matters on behalf of CoR. However, the last audited report was for year ending 2015, and there are no published minutes to show that the audited report has been examined by the legislature or its finance 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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

Law of Supreme Audit No 31 of 2011:
https://www.fbsa.gov.iq/en/page/low_of_fbsa

Comment:

Iraq Head of the Federal Board of Supreme Audit is appointed by Council of Representatives (CoR) and as such report only to the CoR.

Article 22

First- Based on a proposal from the council of ministers, the CoR shall approve in majority the appointment of the President of the Board.
Second- The President has the rank of a Minister and shall be appointed for a term of 4 years.

Chapter II, Article 5

The Board shall be a financially and administratively independent body with a judicial personality. It is the highest financial controlling body, which is attached to the CoR and represented by president of the Board or whom he may authorize.

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of

the judiciary or legislature.

Answer:

a. 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.

Source:

https://www.fbsa.gov.iq/en/page/low_of_fbsa

Comment:

The appointment and removal of the Head of FBSA can only be exercised by Council of Representative.

Article 22, law 31 of 2011:

First- Based on a proposal from the council of ministers, the CoR shall approve in majority the appointment of the President of the Board.

Second- The President has the rank of a Minister and shall be appointed for a term of 4 years.

Article 24 : The Council of Representative may interrogate the Board's president according to the Ministers Interrogation Procedures stipulated in the Constitution, and may exempt him from office as specified.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. 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.

Source:

Federal Board of Supreme Audit website:

https://www.fbsa.gov.iq/en/page/low_of_fbsa

Comment:

Law of the Board of Supreme Audit No 31 of 2011, State:

"Chapter II

The Board Independence, Function and Mandate. Under Article 5," The Board shall be a financially and administratively independent body with a judicial personality. It is the highest financial controlling body, which is attached to the Council of Representative and represented by president of the Board or whom he may authorise."

FBSA Council duty is "Planning and validating the annual draft budget of the Board according to the State general directions and submitting it to the Ministry of Finance to integrate it with the state's public budget" Article 21- fifth para.

Peer Reviewer

Opinion: Agree

Comments: Agree. Though all top down budget allocations are generally guided by the center, and are largely incremental, and linked to macro-fiscal (largely oil production / price) forecasts.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Federal Board of Supreme Audit website:
https://www.fbsa.gov.iq/en/page/low_of_fbsa

Comment:

Whilst Under Law 31 of 2011, FBSA has Jurisdiction and duty to undertake audit of all Public organisations (Article 6) prepare a comprehensive audit plan (Article 7 First) it must work in cooperation with the Commission of Public Integrity (Article 7 Second). And, power under Article 13 - Third, based on a decision by the Council Of Financial Audit.

Some of the limitations of FBSA are more in terms of its ability to audit institutions that are in conflict zones.

Peer Reviewer

Opinion: Agree

Comments: Fully agree. Oversight of defense, rule of law, intelligence and other functions faces constraints.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Comments: According to the law of FBSA no.31 of 2011. chapter 2 and you can find reports published by the FBSA on its website: Federal Board of

Supreme Audit website: https://www.fbsa.gov.iq/en/page/low_of_fbsa under the title: تقارير الديوان

Researcher Response

Many thanks to the reviewers. I agree to revise response to "a".

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI

are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Federal Board of Supreme Audit website:

https://www.fbsa.gov.iq/en/page/low_of_fbsa

Organizational chart: <https://www.fbsa.gov.iq/ar/page/org-structure>

Comment:

There are no other independent check other than the internal one through the "Technical Affairs and studies Office" within FBSA. See link to organizational chart.

Under Article 21, FBSA Council who are independent members of the Board, the scope of work include: approving work plan, ratifying regulation, guidance and methods of implementation, as well as development of staff and appointment to the Board.

In addition to that, Under Article 4- fourth The work of FBSA must follow national and international standard-based accounting and auditing systems and continuously improving practicable standards and criteria of management and accounting.

Each year the FBSA produces and publish a plan on its website, to improve standard and ensure continuous development of auditors at various levels. See page 15 of the Strategy document of FBSA (link below), it discusses the need to maintain standards through training and development to maintain standards. However, there is no evidence of training of this actually had taken place.

https://www.fbsa.gov.iq/uploads/files/attachments/strategy2018_2022en.pdf

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

d. Never.

Source:

House of Representative website:

<http://ar.parliament.iq/>

[s=%D8%AF%D9%8A%D9%88%D8%A7%D9%86+%D8%A7%D9%84%D8%B1%D9%82%D8%A7%D8%A8%D8%A9+%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9](http://ar.parliament.iq/2019/04/07/%d9%84%d8%ac%d9%86%d8%a9-%d8%a7%d9%84%d8%ae%d8%af%d9%85%d8%a7%d8%aa-%d9%88%d8%a7%d9%84%d8%a7%d8%b9%d9%85%d8%a7%d8%b1-%d8%a7%d9%84%d9%86%d9%8a%d8%a7%d8%a8%d9%8a%d8%a9-%d8%aa%d8%b3%d8%aa%d8%b6%d9%8a-2/)

<http://ar.parliament.iq/2019/04/07/%d9%84%d8%ac%d9%86%d8%a9-%d8%a7%d9%84%d8%ae%d8%af%d9%85%d8%a7%d8%aa-%d9%88%d8%a7%d9%84%d8%a7%d8%b9%d9%85%d8%a7%d8%b1-%d8%a7%d9%84%d9%86%d9%8a%d8%a7%d8%a8%d9%8a%d8%a9-%d8%aa%d8%b3%d8%aa%d8%b6%d9%8a-2/>

Comment:

We are aware that the Head of FBSA and senior manager do take part in hearing and testifying on certain cases. However, not of such information available to demonstrate that on this occasion.

The President of the FBSA is required under the law - Article 24 state: "The Council of Representatives may interrogate the Board's president according to the Ministers Interrogation Procedures stipulated in the Constitution, and may exempt him from office as specified."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:
a. Frequently (i.e., five times or more).

Comments: The Head of FBSA and senior manager do take part in hearing and testifying in the council of Representative for more than once a year.

/عبيثق فاث فهفمئ: مجلس النواب يوجه بإستضافة وزيرى النفط والمالية وممثل رئيس الوزراء وديوان الرقابة المالية يوم الخميس المقبل خى فاث مهين
<https://glgamesh.com/archives/85603>

Researcher Response

Notwithstanding the GR comments, and evidence provided dated July 2019 (after the OBS research cut-off date). However, this is proof that this is not common occurrence, by invitation only. The score should remain as (c).

IBP Comment

The citations by reviewers are about the Minister of Oil and Finance testifying in parliament, hence will not qualify as evidence for this indicator. In the absence of any concrete evidence to support that the head or senior staff of FBSA testified in the House of Representatives (on audits of financial accounts), IBP revised the score from C to D. The revision ensures consistency across all OBS countries. We do acknowledge that there is evidence of FBSA representatives testifying in parliament in 2019, however, this is after the OBS research cut-off date of December 31st 2018.

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a

public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

https://govinfo.library.unt.edu/cpa-iraq/regulations/20040604_CPAORD_95_Financial_Management_Law_and_Public_Debt_Law_with_Annex_A_and_B.pdf

Comment:

No such mechanism or engagement exist, budget preparation and processes takes place internally. However, the Financial Management Law 95 of 2004 does require preparation of the budget should follow international standards but, no such mechanism exist in Iraq.

Section1- Purpose, Order 95 of 2004

"The principle of transparency requires that budget information be classified according to accepted international standards and presented in a way that facilitates policy analysis and promotes accountability. "

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism exist.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No public engagement take place.

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?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics,

independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No mechanism for public participation or feed back exist. Budget expenditure reports do get published monthly but there are no method/ways to allow the public to give their view, apart from may be writing to there member of parliament about a particular topic on the implementation of the 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 underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:
No such mechanism exist.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:
None, there is no public participation.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: The executive's engagement with citizens is made through the published reports on the Ministry of Finance website and Open Budget website under the title : مستندات الموازنة المفتوحة : consists of reports of revenues, expenditures and debt as well as expenditures on investment projects: as in the links: <http://mof.gov.iq/obs/ar/Pages/obsDocuments.aspx> http://mof.gov.iq/obs/_layouts/obsServices/DownloadObs.aspx?SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+April+2019.xlsx

SourceUrl=%2fobs%2fObsDocuments%2fIn-Year+Reports+Folder+

+%d9%85%d8%ac%d9%84%d8%af+%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1+%d8%a3%d8%ab%d9%86%d8%a7%d8%a1+%d8%a7%d9%84%d8%b3%d9%86%d8%a9%2fIn-year+Report+April+2019.xlsx

ستراتيجية الدين العام وخطة الاقتراض
file:///C:/Users/mof/Downloads/استراتيجيةالدين%20العام%20على%20المدى%20الوسط%20وخطة%20لاقتراض.pdf

Researcher Response

Notwithstanding the information provided by the GR, there no requirement in law for public participation. The information provided on CB website are often late and citizen has no formal channel of engagement in budget process. This was established earlier, that there are no opportunities to participate in budget monitoring. Therefore, response remains "d".

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

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such engagement exist.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the

participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no such engagement exist.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no such mechanism exist.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There is participation mechanism exist on any aspect of budget formulation.

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?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently

use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Some ministers may wish to speak about the budget formulation, but this not through official mechanism. And, certainly it does not considered official communication or participation process.

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no official mechanism, and no public hearing take place throughout the budget formulation.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There are no engagement with citizen on any topic of the budget at any stages of the budget formulation.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No as there is no mechanism of process to allow such feed back is in place.

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Audit report usually debated in Parliament with no public engagement afterwards. Apart from the fact that the report do get published on either Ministry of finance website /the official Journal or Parliament website. But there are no public hearing in this regard.

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There is no such mechanism for FBSA to engage with the public for them to put forward suggestion or proposals.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: The website of FBSA provides a special box for the citizen complaints that are presented to followed up by the Head of the FBSA:
<https://www.fbsa.gov.iq/ar/contact-us>

Researcher Response

There is no formal process for the public to participate or contribute to audit program. the example provided by GR is not relevant in this regards. So the score stand as b.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The FBSA has no mechanism in place to engage with the public to receive there input and as such no feed back is given.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: The website of FBSA provides a special box for the citizen complaints that are followed up by the Head of the FBSA:

<https://www.fbsa.gov.iq/ar/contact-us>

Researcher Response

There is no formal process for citizen to provide any input and therefore no feed back to give. The example provided is not relevant. the score remain as d.

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There is no requirement in law or a mechanism to engage the public or civil society organisation to participate in the audit agenda. However the FBSA has the power to call on individual (s) to assist in an investigation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree