

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

LEBANON

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE LEBANON

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	N/A
Budget Summary	N/A
Executive's Budget Proposal	2007
Supporting Budget Documents	N/A
Citizens Budget	N/A
Enacted Budget	2005
In-Year Reports	2007
Mid-Year Report	N/A
Year-End Report	2006
Audit Report	2005

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Not Produced
Executive’s Budget Proposal	<p>1-Title: Budget law proposal 2007</p> <p>cited in: Ministry of finance website http://www.finance.gov.lb/NR/ronlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf</p> <p>2- title: Budget law proposal 2007-english: A brief note</p> <p>cited in: Ministry of finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf</p>
Budget Document One in Support of the Executive’s Budget Proposal	Not Produced
Budget Document Two in Support of the Executive’s Budget Proposal	Not Produced
Budget Document Three in Support of the Executive’s Budget Proposal	Not Produced
Citizens Budget	Not Produced
Enacted Budget	<p>Title: 2005 budget law</p> <p>cited in official gazette, issue n'8, 11/2/2006 http://www.saderpublishers.com/journal.asp?categoryID=298&categoryID2=306&issue=2006/02/08-2008%دد</p>

In-Year Reports	<p>1- Title: Public finance monitor: The monthly statistical bulletin of the Ministry of finance, August 2007</p> <p>cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf</p> <p>2 -Title: Debt and debt marquets: A quarterly bulletin of the Ministry of Finance, issue N.1, quarter II, 2007</p> <p>Cited in the Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/810D4A90-D742-42E6-A2CE-500A77BE592E/0/QR_2007_II.pdf</p>
Mid-Year Review	Not Produced

Year-End Report	<p>Title: Public finance prospect 2006: Ministry of Finance yearly report</p> <p>cited in: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf</p>
Audit Report	<p>Title: Audit Court 2005 annual report</p> <p>cited in: Audit Court website http://www.coa.gov.lb/Templates/HomeTemplate.aspx?PostingId=350</p>
Other Documents	<p>http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Reports+and+Publications.htm#</p> <p>www.imf.org for example, Lebanon - 2007 Article IV Consultation Mission Concluding Statement, May 2007 www.imf.org/external/np/ms/2007/052807.htm</p> <p>Gaspard, Toufic. Lebanese Government Budgets: a social and economic perspective. The Lebanese Transparency Association: Beirut, 2004</p>
Relevant Ministries & Departments	<p>www.lp.gov.lb www.omsar.gov.lb (Office of the Minister of State for Administrative Reform) www.if.org.lb www.bdl.gov.lb/ http://www.coa.gov.lb</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes	Yes	Yes	Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes				
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance		Yes		NA	NA	NA
2. Advance notification of release is sent to users, media		Yes		NA	NA	NA
3. Released to public same day as official release to media		Yes		NA	NA	NA
4. Available on the Internet free of charge		Yes		NA	NA	NA
5. Free print copies available, limited distribution		No		NA	NA	NA
6. Free print copies available, mass distribution		No		NA	NA	NA
7. Readily available outside capital and/or big cities ⁺		Yes		NA	NA	NA

8. Written in more than one language		Yes		NA	NA	NA
9. News conference is held to discuss release		No		NA	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

+Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes		Yes	No
2. Advance notification of release sent to users, media	No	Yes		Yes	No
3. Released to public same day as official release to media	Yes	Yes		Yes	Yes
4. Available on the Internet free of charge	Yes	Yes		Yes	Yes
5. Free print copies available, limited distribution	No	Yes		Yes	No
6. Free print copies available, mass distribution	No	No		No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes		Yes	Yes
8. Written in more than one language	Yes	Yes		Yes	No
9. News conference is held to discuss release	No	No		No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

<p>The Executive's Budget Proposal</p>	
<p>Estimates for the Budget Year and Beyond</p>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit.</p> <p>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007, table n'1, p 68 • cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The Program laws could fall under this classification.</p> <p><u>Researcher Response:</u> I chose my answer “d” because after reviewing the 2007 budget proposal I did not find that expenditures are classified by functional classification, as the Ministry of Finance has done for the 2008 budget proposal (as only 2007 budgetary documentation should be taken into consideration as per the regulations of OBI) which cannot be taken into consideration for 2007 OBI. As such even if Programs laws fall under this classification, they are not clear and cannot be used in this case. Definitely next year (OBI- 2010) will have “a” as an answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” as the program laws could be argued to be a form of functional classification of expenditures.</p>	<p>d</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> Title: Budget law proposal 2007: A brief note Table 4: Economic Classification of Expenditures in the 2007 budget proposal versus 2006 budget proposal, p: 12 cited in: Ministry of finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” This is because all expenditures are classified by economic classification although not up to international standards.</p> <p><u>Researcher Response:</u> I chose my answer “c” because it indicates that some details are missing. This is clear by comparing the Budget law proposal 2007 brief note document, to the 2008 Budget Proposal one, and do not necessarily refer to the total of expenditures. And by choosing “b” you would understand that the Ministry of Finance in its 2007 budget proposal has a developed classification but not compatible with international standards, which is not the case. If the 2007 Budget proposal covered all expenditures, why did the Ministry of Finance improve the 2008 one? This led me to conclude that some, but not all, expenditures are classified by economic classification, so there was a need to improve budget transparency procedure, which is what happened in the 2008 budget proposal document. Refer to Budget proposal note 2008 (Page 111 to 121) Cited at: http://www.finance.gov.lb/Public+Finances/Budget/2008+Budget+Law+Proposal/Budget+Law+Proposal+2008.htm</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” as the economic classification covers all expenditures.</p>	<p>c</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The previous year is presented along with the current Budget Year (BY). Note that the Lebanese budget works on a 12-month basis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The previous year is presented along with the current Budget Year (BY). Additionally, Lebanon's budget works on a 12-month basis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007 Comparison of the Main Revenues, p 60-67 • cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <p>a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> • Title: Budget law proposal 2007 Comparison of the Main Revenues, p 60-67</p> <p>• cited in: Ministry of finance website http://www.finance.gov.lb/NR/ronlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf</p> <p><u>Comment:</u> However, sales of goods and services are listed as tax revenues</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The previous year's revenues are presented along with the current year's budget estimated revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The previous year's revenues are presented along with the current year's budget estimated revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Refer to the Public Finance Monitor monthly publication at the website of the Ministry of Finance at http://www.finance.gov.lb/reports+and+publications.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “d” because the monthly reports produced by the Ministry of Finance present data on government debt, and they cannot be considered as supporting documents. This was clear by referring to Ms. Harika Masud’s document (“Request for Clarifications”) sent on 2-18-08, which indicated that: <i>based on the Guide to the OBI Questionnaire 2008, the phrase “supporting budget document” as used in the questionnaire refers to documents that are issued by the executive at the same time or within few days of the time that it presents its proposal to the legislature, therefore no information that the executive or the central bank may release at other times of the budget year when completing Questions 1-55 related to the executive’s budget proposal</i></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note B-1 Main Expenditure items f- Interest payment, p: 15 • cited in: Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u> A total of 4,900 billion was provisioned to the debt servicing in 2007 proposal. This is an increase of 247 billion from the 2006 proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note Table 6: Budget allocation for interest payment in the 2007 budget proposal versus 2006 budget proposal, p:16 • cited in: Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> Title: Budget law proposal 2007: A brief note I- context, p. 3 cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note III- Main changes in the 2007 Budget proposal and underlying reasons B- Budget Expenditures, p, 11 • cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?
- Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on revenues is not presented.
 - Not applicable/other (please comment).

Citation:

- Title: Budget law proposal 2007: A brief note III- Main changes in the 2007 Budget proposal and underlying reasons A- Budget revenues, p, 5
- cited in: Ministry of finance website
<http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf>

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Refer to Budget Proposal 2008: A Brief Note (ps. 3 and 5) (<http://www.finance.gov.lb/NR/ronlyres/F5855AC4-EED1-4F6D-8027-71D1BE854FCE/0/BudgetProposalNote2008final.pdf>). Can also refer to pages 4-5 of the Budget Circular 2008 that is available on the website of the Ministry of Finance at <http://www.finance.gov.lb/NR/ronlyres/5614D97A-05D1-46F9-837E-13C9DC536C12/0/Budgetcircularfinal100507.pdf>.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The document presents a considerable amount of information although some details are still lacking.

Researcher Response: I agree with the Peer Reviewers on answer "b." However as per OBI regulations, we cannot refer to the 2008 budget proposal.

IBP Comment: IBP editors chose "c" to maintain consistency with IBP Guide to the Open Budget Questionnaire.

C

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

- Title: Budget law proposal 2007: A brief note
Table 4: Economic classification of Expenditures in the 2007 budget proposal versus 2006 budget proposal, p: 12

- cited in: Ministry of finance website
<http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf>

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Refer to Budget Summary 2005 (p.4)
(<http://www.finance.gov.lb/NR/ronlyres/72FB94BA-F4BE-47B1-9694-7EF08E2E0775/0/Budget05summaryenglish.pdf>)

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." All expenditures are classified.

Researcher Response: I chose my answer "c" because (using the same explanation as in question 3) as per OBI regulations, we cannot refer to the Budget Summary 2005.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

c

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note B- Budget Expenditures, p: 11 • cited in: Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> Title: Budget law proposal 2007: A brief note B- Budget Expenditures, p: 11 cited in: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note II- Main figures of the 2007 budget proposal A-1 Tax revenues, p: 6 • cited in: Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note II- Main figures of the 2007 budget proposal A-2 Non-Tax revenues, p: 9 • cited in: Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note III- Main changes in the 2007 Budget proposal and underlying reasons A- Budget revenues, p, 5 • cited in: Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Information on the level of debt is presented</p> <p><u>Researcher Response:</u> I agree with peer reviewer two on answer “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” because general information on the national debt is presented and available.</p>	b
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> • Title: Budget law proposal 2007: A brief note II- Main figures of the 2007 budget proposal A-2 Non-Tax revenues C- Other non-tax revenues, p: 10 • cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> Title: Budget law proposal 2007: A brief note B-1 Main Expenditures Items Table 5: personal cost details in the 2007 budget proposal versus 2006 budget proposal, p: 14 cited in: Ministry of finance website http://www.finance.gov.lb/NR/ronlyres/B19DC8EF-2F88-465D-8226-E97DE629E52A/0/BudgetProposalNote2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” It is referred to in the budget proposal.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer two, “c.” I agree with peer reviewer two that the most appropriate answer is “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with researcher’s comment.</p>	c
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." Some information is presented but lacks important information (budget law proposal – table p. 61).</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer two, "c." I agree with peer reviewer two on answer, "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	c
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> Title: Budget law proposal 2007 cited in: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf <p><u>Comment:</u> Future liabilities for displaced and refugees pensions, elderly, social security and end of service indemnities are included in both narrative discussions and quantitative estimates.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> Based on the above citation, a more appropriate response to this question would be “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer one, “a.” I agree with peer reviewer two on answer, “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a.”</p>	<p>a</p>
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44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?
- All sources of donor assistance are identified individually.
 - At least two-thirds of, but not all, sources of donor assistance, are identified individually.
 - Less than two-thirds of sources of donor assistance are identified individually.
 - No sources of donor assistance are identified individually.
 - Not applicable/other (please comment).

Citation:

Comment:

Extensive details are given about Paris III including quarterly progress reports and the breakdown of projects used for social investment, economic liberalization and debt servicing. These details are cited in the following documents:

Progress Reports of Paris III Implementation:

<http://www.finance.gov.lb/The+Ministry/Ministry+News/Implementation/>

World Bank Agreements:

<http://www.finance.gov.lb/The+Ministry/Ministry+News/Signing+of+The+World+Bank+Agreements/>

IMF Emergency Post Conflict Assistance Program:

<http://www.finance.gov.lb/The+Ministry/Ministry+News/IMF+Emergency+Post+Conflict+Assistance+Program/>

d

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." The above listed references should indicate that some information is provided. However, these references are not integral part of the executive budget or its supporting documents. Accordingly, "c" is a more appropriate answer, since the Budget Draft refers to donor assistance only generally.

Researcher Response: I chose my answer, "d" because the Progress Reports of Paris III's implementation could not be used as supporting document, as cited in Ms. Masud's "Request for Clarifications" document.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Tax expenditures are not assessed in the budget or supporting documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Please refer to the Budget Draft Table p. 61.</p> <p><u>Researcher Response:</u> I agree with peer reviewer two on answer “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	c

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” There is no reason to suspect that published expenditures are incomplete.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “d” because in Lebanon there are different Security and Military Intelligence agencies, with different jurisdictions. These agencies report to different Ministries and Entities such as the Ministry of Defense, Ministry of Interior and the Presidential Palace (example of these agencies are Military Intelligence Unit, Information Unit, and Presidential Guard). As a result of such segregations it is very difficult for the public to track the percentage of expenditures in the budget dedicated to secret items.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The Budget Draft lists different programs by ministries.</p> <p><u>Researcher Response:</u> I agree with peer reviewer two on answer “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” since programs are listed according to ministries and linked to general policy goals.</p>	<p>c</p>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Lebanese Budget is currently administered on a 12-month cycle and therefore does not reflect multi-year objectives.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No link was made between non-financial data and expenditure performance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No link was made between performance indicators and expenditure programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No link was made between performance indicators and performance targets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The government has based Budget Proposal 2008 on its Paris III Reform Paper that details its social program and is available online on http://www.rebuildlebanon.gov.lb/images_Gallery/Paris%20III%20document_Final_Eng%20Version.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The different program laws presented in the Budget Draft refer to this.</p> <p><u>Researcher Response:</u> I agree with peer reviewer two on answer “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>c</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?
- Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information is not presented.
 - Not applicable/other (please comment).

Citation:

Lebanese Ministry of Finance, Public Finance Monitor, Beirut: MOF, 2007

http://www.finance.gov.lb/NR/ronlyres/E37DE4D8-C6E6-4DF0-98CA-62FBBB68EB46/0/PFM_10_07.pdf

Lebanese Ministry of Finance, "Institutionalized Dialogue Between the Private Sector and the Ministry of Finance to Improve the Business Environment," Beirut: MOF, 2007

<http://www.finance.gov.lb/NR/ronlyres/8B69BBEF-4163-42A0-9B62-8F17034306E3/0/Privatesectorevent13Sep2007final.pdf>

<http://www.finance.gov.lb/Taxation/Indirect+Taxes/>

<http://www.finance.gov.lb/Taxation/Direct+Taxes/>

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Refer to the Public Finance Monitor and Quarterly Publications at the Ministry of Finance website at <http://www.finance.gov.lb/reports+and+publications>, for example Public Finance Prospects 2006 (ps.5-12)

(http://www.finance.gov.lb/NR/ronlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf)

Peer Reviewer Two Comment:

Researcher Response: I agree with Peer Reviewer One on answer "b."

IBP Comment: IBP editors chose answer, "b."

b

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

- Title: Budget law proposal 2007
Comparison of the Main Revenues, p 60-67
- cited in: Ministry of Finance website
<http://www.finance.gov.lb/NR/rdonlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf>

Comment:

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Refer to the Public Finance Monitor and Quarterly Publications at the Ministry of Finance website at <http://www.finance.gov.lb/reports+and+publications>, for example Public Finance Prospects 2006 (ps.5-12) (http://www.finance.gov.lb/NR/rdonlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf)

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "b" because of the difference between answer "a" and "b." In the 2007 budget proposal the "Comparison of Main Revenues table" is not complemented by a narrative discussion.

IBP Comment: IBP editors chose answer, "b" in order to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <p>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</p> <p>b. Yes, information is presented, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on conditions associated with IFI assistance is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Refer to the Public Finance Monitor and Quarterly Publications at the Ministry of Finance website at http://www.finance.gov.lb/reports+and+publications, for example Public Finance Prospects 2006 (ps.5-12) (http://www.finance.gov.lb/NR/rdonlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf)</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with Peer Reviewer One on answer "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a" as indicated by the researcher.</p>	<p>a</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Such information is circulated to a wide mailing list via updates and an Aid Coordination Newsletter. Summaries of agreements with donors and financial institutions are also available at the website of the Ministry of Finance at http://www.finance.gov.lb/Reports+and+Publications/Reports+Related+to+Paris+II+Conference/Agreements+with+Donors/ and http://www.finance.gov.lb/The+Ministry/Ministry+News/Implementation/</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” as indicated by the researcher.</p>	a
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The citizens' budget is not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The definition of terms is excluded from all budget related documents as well as from the website of the Ministry of Finance. (www.finance.gov.lb)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> However, the Lebanese Transparency association (LTA) is leading a committee of jurists working on developing a draft Access to Information law. The drafting process has been stopped, though, because of the ongoing political stalemate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Based on the existing documents at our disposal, no information is provided on the issue.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Besides the reports that are available at the Ministry of Finance's website at http://www.finance.gov.lb/reports+and+publications and that that offer some desegregation, citizens can contact the ministry by email (infocenter@finance.gov.lb) or via the hotline (from within Lebanon: 1710) to request additional detailed expenditure information.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c.”</p>	<p>C</p>
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65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Besides the reports that are available at the Ministry of Finance's website at <http://www.finance.gov.lb/reports+and+publications> and that that offer some desegregation, citizens can contact the ministry by email (infocenter@finance.gov.lb) or via the hotline (from within Lebanon: 1710) to request additional detailed expenditure information.

Peer Reviewer Two Comment:

Researcher Response: I agree with peer reviewer on answer "c."

IBP Comment: IBP editors chose answer, "c."

c

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Lebanese Constitution, Article 83</p> <p><u>Comment:</u> The release date is stipulated in the Lebanese Constitution. Article 83 of the Constitution states that “Each year at the beginning of the October session, the Government has to submit to the Chamber of Deputies the general budget estimates of state expenditures and revenues for the following year. The budget is voted upon article by article.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The Minister presented the Budget Draft to the Council of Ministers on time; while the Council was not able to meet to approve the draft.</p> <p><u>Researcher Response:</u> I chose my answer “d” because taking into consideration the political situation in Lebanon, the Ministry of Finance did not present the draft budget to the cabinet on time. The Ministry presented the 2007 budget on May 15, 2007, while it had to submit it in September 2006. Thus for this year (2007), the Ministry was not able to adhere to the dates on its timetable. You can also refer to Ms. Masud’s e-mail, and her request to have “d” as an answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>Legislative Approval of the Budget</p>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 83 of the Constitution, “Each year at the beginning of the October session, the Government has to submit to the Chamber of Deputies the general budget estimates of state expenditures and revenues for the following year. The budget is voted upon article by article.” The October session commences on the first Thursday following October 15.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> None of the documents mention public hearings at the macroeconomic level and in the fiscal framework.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." The Finance Committee and then the Joint Committee hold such hearings with the executive only</p> <p><u>Researcher Response:</u> I agree with peer reviewer two on answer "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the IBP Guide to the Open Budget Questionnaire.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Process involves inter-governmental dialogue and discussions. The public is not consulted or involved in the budget process.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The executive is present in the Parliament's budget discussion sessions that are broadcast on national television.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Such hearings take place as the Finance Committee discusses the budget of each administrative unit or ministry.</p> <p><u>Researcher Response:</u> I choose answer “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a”; the Finance comment holds meetings on the budget of each administrative unit separately.</p>	<p>a</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No public hearings are made</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." The hearings are reported to the public by the media; minutes are found on the Parliament's website. www.lp.gov.lb</p> <p><u>Researcher Response:</u> I chose my answer "d" because article 34 of the Lebanese Parliament Standing Orders stipulates that "<i>committee meetings, works, records of proceedings, debate and vote are confidential unless the committee decides otherwise.</i>" And by checking the Lebanese Parliament's website, the committees' section, you cannot find minutes of commissions meetings, you can only find the list of resolutions taken at those meetings.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the researchers comment.</p>	<p>d</p>
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79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?
- Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
 - No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The question is whether the legislature is given (not gives) information, and the answer is yes. The Lebanese Parliament is divided into Parliamentary Committees, one of which covers Finance and Budget issues in depth.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "b" because the legislature or the appropriate legislative committee provided information on total budget spending, but not on specific information or spending related to Security and Military Intelligence agencies. This is clear in the enacted budget of 2005 in Ministry of Defense, Ministry of Interior, and the Presidential Palace sections. Please also refer to question 47.

IBP Comment: IBP editors chose answer, "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u> Article 84 of Lebanese Constitution states that the legislature “may not increase the credits proposed in the budget or in the draft laws mentioned above either by way of amendment or by means of a proposal. The Chamber may, however, adopt, by way of proposal, laws involving further expenditures after the close of this discussion.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u></p> <ul style="list-style-type: none"> Title: Budget law proposal 2007, p 68 cited in: Ministry of finance website http://www.finance.gov.lb/NR/ronlyres/508D2114-F6C6-4C65-9BE2-BB78BF2E2387/0/BudgetProposal2007.pdf <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Public finance monitor: The monthly statistical bulletin of the Ministry of finance, August 2007 Section 3: Expenditure outcome p 6-10</p> <p>cited in: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Public finance monitor: The monthly statistical bulletin of the Ministry of finance, August 2007 Section 3: Expenditure outcome p 6-10</p> <p>cited in: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Refer to the Public Finance Monitor monthly publication at the website of the Ministry of Finance at http://www.finance.gov.lb/reports+and+publications.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The reports cover all expenditures.</p> <p><u>Researcher Response:</u> I agree with both peer reviewers on answer “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a.”</p>	<p>a</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
- Yes, comparisons are made for all expenditures.
 - Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
 - Yes, but comparisons are made for less than two-thirds of expenditures.
 - No, comparisons are not made, or no in-year reports are released to the public.
 - Not applicable/other (please comment).

Citation:

Title: Public finance monitor: The monthly statistical bulletin of the Ministry of Finance, August 2007

Section 3: Expenditure outcome p 6-10

cited in: Ministry of Finance website

http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." All reports compare data for the period covered by the report with the same data over the same period a year earlier. Refer to the Public Finance Monitor monthly publication (in addition to all other) at the website of the Ministry of Finance at <http://www.finance.gov.lb/reports+and+publications>.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Comparisons are made to the previous year as well as the preceding period in the same year, with a percentage change.

Researcher Response: I agree with both peer reviewers on answer "a."

IBP Comment: IBP editors chose answer, "a."

a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Title: Public finance monitor: The monthly statistical bulletin of the Ministry of finance, August 2007 Section 2: Revenue outcome p2- 6</p> <p>cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Title: Public finance monitor: The monthly statistical bulletin of the Ministry of finance, August 2007 Section 2: Revenue outcome p2- 6</p> <p>cited in: Ministry of finance website http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Refer to the Public Finance Monitor monthly publications (in addition to the Public Finance Quarterly Report publications) at the website of the Ministry of Finance at http://www.finance.gov.lb/reports+and+publications.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a.”</p>	a
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Public finance monitor: The monthly statistical bulletin of the Ministry of Finance, August 2007 Section 2: Revenue outcome p2- 6</p> <p>cited in: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/A7E49276-D6EF-4F05-A614-0A60A38BB3D7/0/PFM_10_07.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Refer to the "Debt and Debt Markets" Report on the website of the Ministry of Finance at http://www.finance.gov.lb/reports+and+publications. For instance, reference can be made to "Debt and Debt Markets" Report, Quarter IV 2007 (http://www.finance.gov.lb/NR/rdonlyres/4D130D06-F164-4295-9585-D298E7659F46/0/DebtandDebtMarketsQIV07.pdf).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The Ministry started issuing a newsletter on AID coordination which could be considered a report. It is released every month as of Nov 2007. http://www.finance.gov.lb/NR/rdonlyres/BB36C899-62FD-4704-9CC1-AB0ECFF84009/0/AidCoordinationNewsletterIssue1December2007.pdf</p> <p><u>Researcher Response:</u> I agree with peer reviewer on answer “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” since quarterly reports are being produced.</p>	<p>b</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Title: Debt and debt markets: A quarterly bulletin of the Ministry of Finance, issue N.1, quarter II, 2007</p> <p>Cited in the Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/810D4A90-D742-42E6-A2CE-500A77BE592E/0/QR_2007_II.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Refer to the "Debt and Debt Markets" Report on the website of the Ministry of Finance at http://www.finance.gov.lb/reports+and+publications. For instance, reference can be made to "Debt and Debt Markets" Report, Quarter IV 2007 (http://www.finance.gov.lb/NR/ronlyres/4D130D06-F164-4295-9585-D298E7659F46/0/DebtandDebtMarketsQIV07.pdf).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a."</p>	a
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Monthly reports are released within the month after the period elapses. Refer to the website of the Ministry of Finance at http://www.finance.gov.lb/reports+and+publications. In addition, monthly fiscal performance summaries are published in newspapers within the month after.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a."</p>	<p>a</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No mid-year review is available. Quarterly reports, monthly fiscal comparisons and end-year reports are only released</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No mid-year review is available. Quarterly reports, monthly fiscal comparisons and end-year reports only are released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No mid-year review is available. Quarterly reports, monthly fiscal comparisons and end-year reports only are released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No mid-year review is available. Quarterly reports, monthly fiscal comparisons and end-year reports only are released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Article 85 of the Constitution reads, “No extraordinary credit may be opened except by a special law. Nevertheless, should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a decree, based on a Decision of the Council or Ministers, to open extraordinary or supplementary credits or transfer appropriations in the budget as long as these credits do not exceed a maximum limit specified in the budget law. These measures are to be submitted to the Chamber for approval at the first ensuing session.”</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question in light of the above correct citation would be “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “c” because it is cited in article 85 of the Lebanese constitution.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” since the executive decides on shifts and then informs the legislature.</p>	<p>c</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a,” unless the reviewer could provide clear examples of such procurement irregularities/failures.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The process remains open and competitive although there are significant reports of corruption</p> <p><u>Researcher Response:</u> I chose my answer “d” because The Lebanese Central Investigative Board cited in its 2006 annual report, a list of obstacles that are limiting the effectiveness of Lebanese Public Procurement Directorate. These limits are: Vacancy in the post of Director General; Employees post vacancy; The Lebanese budget was not adopted; Compensation to the procurement committees were not paid; Procurement announcement are not published in widespread newspaper.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the researcher’s comments.</p>	<p>d</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Supplemental budgets are part of the budget document. Refer to Budget Proposal 2008, pages 61-65 (http://www.finance.gov.lb/NR/rdonlyres/DB5BFBD2-E182-448C-B9DB-BD5311D2A06D/0/Budget2008.pdf).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a."</p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u> Article 85 of the Lebanese Constitution stipulates that supplemental budget requests cannot exceed a maximum limit specified in the budget law.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?
- Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
 - Expenditures are approved after the funds are expended, but before the end of the fiscal year.
 - Expenditures are approved after the end of the fiscal year, for example in the next budget.
 - Such expenditure takes place without legislative approval.
 - Not applicable/other (please comment).

Citation:

Article 85, see above. Article 88 adds “No public loan or undertaking involving an expenditure from the treasury funds may be contracted except by virtue of a law.”

Comment:

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: Based on the above citation, a more appropriate response to this question would be “a.”

Peer Reviewer Two Comment:

Researcher Response: I agree with peer reviewer one on answer “a.”

IBP Comment: IBP editors chose answer, “b.” Article 85 of the Constitution reads “...Should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a Decree, based on a Decision of the Council or Ministers, to open extraordinary or supplementary credits or transfer appropriations in the budget as long as these credits do not exceed a maximum limit specified in the budget law. These measures are to be submitted to the Chamber for approval at the first ensuing session.”

b

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Lebanese Ministry of Finance, "Public Finance Prospects 2006: Ministry of Finance Yearly Report," MOF: Beirut, 2006</p> <p>cited in the Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf</p> <p><u>Comment:</u> The 2007 end of year report was not available at the time of the project.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

102. In the year-end report have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The 1993-2006 fiscal accounts were audited by an international auditing firm and released to the public in 2007. A summary of the audited accounts is available online at the website of the Ministry of Finance at <http://www.finance.gov.lb/NR/rdonlyres/695069F1-7159-48B3-A875-D24A3FCEB9E8/0/FiscalAccounts19932006final.pdf>

d

Peer Reviewer Two Comment:

Researcher Response: I chose answer "d" because although the year-end report produced by the Executive includes data on the actual outcomes, this data is not audited by the Audit Court, since the budget was not approved for three consecutive years (2006- 2007 and 2008). And even if the fiscal accounts were audited by international auditing firm, it does not replace necessarily the Lebanese Audit Court established by the Lebanese Constitution. Furthermore, the Executive year-end report of 2007 did not mention the result of such auditing. Please refer to: Ministry of finance yearly report " Public finance prospects 2007," January, December 2007

Cited at:

<http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Yearly+Reports/Yearly+Report+2007+Public+Finance+Prospects.htm>

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Lebanese Ministry of Finance, "Public Finance Prospects 2006: Ministry of Finance Yearly Report," MOF: Beirut, 2006

cited in the Ministry of Finance website

http://www.finance.gov.lb/NR/ronlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf

Comment:

The 2007 end of year report was not available at the time of the project.

b

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: Based on the above citation, a more appropriate response to this question would be "a."

Peer Reviewer Two Comment:

Researcher Response: I chose to change my answer to "a" because the Executive's 2007 year-end report includes both a narrative discussion and quantitative estimates on the difference between the enacted level and the actual outcome of expenditures. Please refer to the: Ministry of Finance yearly report "Public finance prospects 2007," January, December 2007, pages 19 to 32.

Cited at:

<http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Yearly+Reports/Yearly+Report+2007+Public+Finance+Prospects.htm>

IBP Comment: IBP editors chose answer, "b." The December 2007 Public Finance Prospects are issued after September 28, 2007, the cut off date for research in all countries included in the study.

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none">a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).d. No explanation of the differences is provided, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u> Lebanese Ministry of Finance, "Public Finance Prospects 2006: Ministry of Finance Yearly Report," MOF: Beirut, 2006</p> <p>cited in the Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf</p> <p><u>Comment:</u> The 2007 end of year report was not available at the time of the project</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> Based on the above citation, a more appropriate response to this question would be “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to change my answer to “a” because the Executive’s 2007 year-end report includes both a narrative discussion and quantitative estimates on the difference between the enacted level and the actual outcome of revenues. Please refer to the: Ministry of finance yearly report “Public finance prospects 2007,” January, December 2007, pages 2 to 18.</p> <p>Cited at: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Yearly+Reports/Yearly+Report+2007+Public+Finance+Prospects.htm</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The December 2007 Public Finance Prospects are issued after September 28, 2007, the cut off date for research in all countries included in the study.</p>	<p>b</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Lebanese Ministry of Finance, "Public Finance Prospects 2006: Ministry of Finance Yearly Report," MOF: Beirut, 2006</p> <p>cited in the Ministry of Finance website http://www.finance.gov.lb/NR/ronlyres/365AA3C9-F58C-4755-9316-2C743E9F7EA3/0/YR_2006.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> Based on the above citation, a more appropriate response to this question would be "a."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer "c" because, referring to the Executive's 2007 year-end report such information cannot be found.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	c
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Title: Audit Court 2005 annual report</p> <p>cited in: Audit Court website http://www.coa.gov.lb/Templates/HomeTemplate.aspx?PostingId=350</p> <p><u>Comment:</u> The Audit Court has released its 2005 annual report in May 2007. Nonetheless, it only reflects the 2004 Budget figures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Interview: Auditing has not occurred or been available since 1994.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The last enacted Budget was Budget 2005, and the Audit Court 2005 Annual Report was online in 2007. Refer to the Audit Court 2005 Annual Report.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with peer reviewer one on answer "a"</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a."</p>	<p>a</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Refer to the Audit Court 2005 Annual Report, pages 54-57.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer "b" because although the Audit Court report does include an executive summary, such report was released more than 24 months after the end of the fiscal year. For example, the Audit Court 2005 report, was published in 2007, and reflected on the 2004 budget, not the 2005 one.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>a</p>
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<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law that established SAI, the head of the SAI (or Court of Accounts) is immune in his post and can't be removed by the executive except if judged that he committed a major error in conducting his job. A committee composed of all heads of control agencies would look into the matter and propose to the Council of Ministers that he be dismissed. The other way is by submitting his resignation.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a" for the above reasons.</p> <p><u>Researcher Response:</u> I chose to keep my answer "b," referring to the comment mentioned above.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a." The immunity the head of SAI enjoys makes it almost impossible for the executive to remove him/her, unless the legislature acts on the issue (introduce a law to lift immunity) or a criminal court looks into a case against her/him.</p>	<p>a</p>
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115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

- a. Yes, the SAI releases to the public audits of all extra-budgetary funds.
- b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.
- c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.
- d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Refer to the Audit Court 2005 Annual Report.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The above comment is irrelevant. The extra-budgetary funds don't fall under the authority of the Bureau of Accounts.

Researcher Response: I chose to keep my answer "d" because even if the Audit Court in its reports release to the public audits of extra budgetary funds, such report was released more than 24 months after the end of the fiscal year. For example, the Audit Court 2005 report, was published in 2007, and reflects the 2004 budget, not the 2005 one.

Cited at: <http://www.coa.gov.lb/Templates/HomeTemplate.aspx?PostingId=350>

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Refer to the SAI Regulations that are published on its website at <http://www.coa.gov.lb/Templates/InsideTemplate.aspx?PostingId=379>

Peer Reviewer Two Comment:

Researcher Response: I think the answer should be changed to "c" because article 28 of the Audit Court Organizational act stipulates that "*The Audit Court or the Attorney General are able to mandate the Central Inspection board for any inspection or investigation required by the public interest.*"

IBP Comment: IBP editors chose answer, "c." The Audit Court's regulations allow such discretion but it faces major limitations.

C

117. Who determines the budget of the Supreme Audit Institution?

- a. 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.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Refer to the SAI Regulations that are published on its website at <http://www.coa.gov.lb/Templates/InsideTemplate.aspx?PostingId=379>

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer "d" because "The autonomy of the Audit Court is hindered by the fact that any modification of the court's proposed budget by the Ministry of Finance must be submitted to the Council of Ministries. It is noteworthy that, in many countries, the proposed budget of similar control agencies is not subject to modification by the Government, and that it is approved as a line-item by the legislative authority. Cited at: http://www.coa.gov.lb/Templates/InsideTemplate_en.aspx?PostingId=295

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Refer to the comments and complaints page at the website of the Court of Audit at http://www.coa.gov.lb/Templates/ClaimedTemplate.aspx?PostingId=243</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose to keep my answer “d” because referring to the “Comments and Complaints” section does not mean that the Audit Court employs designated staff for undertaking audits of the central government agencies pertaining to the security sector.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” This is stated in the welcoming page of the Court of Audit website at http://www.coa.gov.lb/Templates/InsideTemplate.aspx?PostingId=227</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” In principle they are scrutinized by the Parliament’s General Assembly before approving the budget.</p> <p><u>Researcher Response:</u> I agree with peer reviewer two on answer “c” because Article 51 of Audit Court Organizational Act stipulates that “When examining the annual report, the Parliament' Finance and Budget committee and all other concerned parliamentary committees hear the President of the Audit Court or his representative and, if necessary the representatives of the public administrations and the concerned agencies, in order to obtain the clarifications they need.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	c
<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ol style="list-style-type: none"> Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. Yes, a report is released, covering key audit recommendations, but some details are excluded. Yes, a report is released, but it lacks important details. No, a report is not produced or it is prepared for internal purposes only (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No audit reports are available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Additional Comments:

Please use this section to add any additional comments.

Researcher Additional Comments:

1- The "Budget Law Proposal 2007 -- English: Brief Note" document, released on September 2007, could be considered as the "2007 Budget Proposal" summary in English, as it is parallel to the "Budget 2007 Proposal" which was released in Arabic.

All data in this brief note are the same used in the "Budget 2007 Proposal," which was sent to the Lebanese parliament on June 13, 2007.

2- The "pre-budget statement" was presented by the Minister of Finance Mr.Jihad Azour during the session of the Lebanese Parliament on 1/30/2006 in order to discuss the 2005 budget proposal, which is the currently the enacted budget.

cited in: Presidency of the Council of Ministers, official gazette section

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