

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Lebanon, September 2009**

International Budget Partnership
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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	Not Available
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	Not Available

*** Government Comments for Table 1 are available at the end of the Questionnaire**

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	1- title: Budget Proposal 2009: A detailed Report 2- Date: August 2009 3- Internet Link: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm
Executive’s Budget Proposal	1- Title: 2009 Budget Law Proposal 2- Date: June 20, 2009 3- Internet Link: http://www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf
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	Not Produced

In-Year Reports	<p>Document I:</p> <p>1- Title: Public finance monitor: The monthly statistical bulletin of the Ministry of Finance. 2- Date: June 2009</p> <p>3- Internet Link: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p>Document II:</p> <p>1- Title: Debt and Debt Marquets: A quarterly bulletin of the Ministry of Finance, issue No.8, quarter I, 2009</p> <p>2- Date: January- March</p> <p>3- Internet Link: http://www.finance.gov.lb/NR/rdonlyres/85EC8CFA-3C07-488D-9420-ED003C034C34/0/DebtDebtMarketsQI2009.pdf</p>
Mid-Year Review	<p>Title: Public Finance Quarterly Report: QII 2008</p> <p>2- Date: January- June 2008</p> <p>3- Internet Link: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Quarterly+Reports/QII+2008+Public+Finance+Quarterly+Report.htm</p> <p>Given that the recalculated expenditure, revenue, and debt estimates for the remaining six months are produced but not included in the report and they are available upon request, based on OBI methodology it is not considered publically available</p>
Year-End Report	<p>1- Title: Public Finance Review 2008, Ministry of Finance Yearly Report</p> <p>2- Date: January- December</p> <p>3- Internet Link: http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p>
Audit Report	Not Produced
Other Documents	<p>http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Reports+and+Publications.htm# http://www.finance.gov.lb/Resources/Guides/The+Guides.htm</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>

*** Government Comments for Table 2 are available at the end of the Questionnaire**

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

DISTRIBUTION OF BUDGET DOCUMENTS						
	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
B. Produced for internal purposes, but not available to the public			Yes			
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?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	No	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	Yes	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	Yes	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	Yes	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	No	NA	NA	NA	NA
7. Readily available outside capital and/or big cities [†]	NA	No	NA	NA	NA	NA
8. Written in more than one language	NA	Yes	NA	NA	NA	NA
9. News conference is held to discuss release	NA	Yes	NA	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.

*** Government Comments for Table 3 are available at the end of the Questionnaire**

Table 4. Distribution of the Enacted Budget and Other Reports*

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes	Yes				Yes
B. Produced for internal purposes, but not available to the public			Yes		
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	
<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?</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	NA	Yes	NA	Yes	NA
2. Advance notification of release sent to users, media	NA	Yes	NA	Yes	NA
3. Released to public same day as official release to media	NA	Yes	NA	Yes	NA
4. Available on the Internet free of charge	NA	Yes	NA	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	NA	Yes	NA
6. Free print copies available, mass distribution	NA	No	NA	No	NA
7. Readily available outside capital/big cities ⁺	NA	Yes	NA	Yes	NA
8. Written in more than one language	NA	No	NA	No	NA
9. News conference is held to discuss release	NA	No	NA	No	NA

⁺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.

*** Government Comments for Table 4 are available at the end of the Questionnaire**

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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<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> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Law proposal 2009</p> <p>P. 234-875</p> <p>Cited at: Ministry of Finance Website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u> The administrative classification differs from one country to another. As an example in Lebanon, units are not classified by department and agency. Instead units are made up of five grades. Grade One is the highest. Grade One includes: 1- Secretariat General; 2- Directorate General, Grade Two includes: 1- Directorate; 2- Service.</p> <p>One should note that the public budget presents only administrative classification for Grade One and Two, while Grades Three, Four and Fives are excluded</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." All expenditures are classified by administrative units, grades one and two.</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>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> Title: Budget Law proposal 2009. p. 231-233 Cited at: Ministry of Finance website: www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</p>	<p>a</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> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Law proposal 2009. P. 218-230 Cited at: Ministry of Finance website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</p>	<p>a</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> Title: Budget Law proposal 2009. P. 8-21 Cited at: Ministry of Finance website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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<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> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. 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. d. No, multi-year estimates are presented for aggregate expenditure 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>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “d.”</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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<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> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Law proposal 2009.</p> <p>p. 76-81- Aggregate Revenues Comparison table</p> <p>Cited at: Ministry of Finance website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</p>	<p>a</p>
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<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 2009. p. 76-81- Aggregate Revenues Comparison table Cited at: Ministry of Finance website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</p>	<p>a</p>
<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 the only ones 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><u>Government Comment:</u> “b” is an appropriate response to this question.</p>	<p>b</p>

<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 the only ones 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><u>Government Comment:</u> “d” is an appropriate response to this question.</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> Title: Budget Law proposal 2009. p. 76. Cited at: Ministry of Finance website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose response “a” since information regarding the total government debt outstanding is available.</p>	a
<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.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report p.15. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</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.</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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report. p.15. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “b” is an appropriate response to this question.</p>	<p>b</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. 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. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report. p.2-4. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</p>	<p>a</p>
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<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.”</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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<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report. p.10-19. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “b” is an appropriate response to this question.</p>	<p>b</p>
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<p>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?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report. p.5-10. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “b” is an appropriate response to this question.</p>	<p>b</p>
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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> <ol 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> Title: Budget Law proposal 2009. P. 234-875. Cited at: Ministry of Finance Website www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.”</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>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>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.”</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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<p>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?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.”</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>	d
<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> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data 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> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<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.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.” Budget documentation includes aggregate level of expenditure presented for current budget year and BY-1. Previous years are part of previous budget documentation which is published.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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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)?
- 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).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." Budget documentation includes a detailed level of expenditure presented for the current budget year and BY-1. Previous years are part of previous budget documentation which is published.

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

d

<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> <ul 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 expenditures 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>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “e.” Budget documentation includes level of expenditure presented for the current budget year and BY-1. Previous years are part of previous budget documentation which is published.</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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<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> Title: Budget Proposal 2009: A detailed Report. p.10-19. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</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"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Law proposal 2009 Government revenues, comparison table, p.76-82 Cited at: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	a

<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> <ul 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> Title: Budget Law proposal 2009. Non- tax revenues: p. 76- items 26 to 299. Cited at: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</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"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Law proposal 2009. Government revenues, comparison table, p.76-82. Cited at: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</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"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b

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)?

- 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).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." Budget documentation includes level of revenues presented for the current budget year and BY-1. Previous years are part of previous budget documentation which is published.

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

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> <ul 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>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “e.” Budget documentation includes the level of revenues presented for the current budget year and BY-1. Previous years are part of previous budget documentation which is published.</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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<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> <ul style="list-style-type: none">a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.c. Yes, but only information on the level of debt is presented.d. No, information related to the government debt for BY-1 is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report. p.15. Cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "c" is an appropriate response to this question.</p>	C
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<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> <ul 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 government debt 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>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Budget documentation includes debt figures presented for the current budget year. Previous years are part of previous budget documentation which is published.</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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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> <ul 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> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.”</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>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.”</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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<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> Title: Budget Law proposal 2009. P. 621. Cited at: Ministry of Finance website http://www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.”</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>	<p>C</p>
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38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- 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).

Citation:

Comment:

I chose my answer because, with reference to the *Guide to the Open Budget Questionnaire*, the Lebanese government implements quasi-fiscal activities. Those activities are not included in the executive's budget proposal.

d

Researcher Response to this Question was "e"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The Executive's Budget Proposal does not present the relevant information.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: A more appropriate response to this question would be "c."

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

<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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d
<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> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</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> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</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> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</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> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Extensive details are provided about the Paris III international conference for support to Lebanon, including quarterly reports and the breakdown of projects used for social investment, economic liberalization, and debt servicing. However, this information is not included in the budget</p> <p>Reference: Paris III progress report, Ninth Progress Report- Date: 31 March 2009. cited at http://www.finance.gov.lb/The+Ministry/Ministry+News/Implementation/</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</p>	d

<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></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</p>	<p>d</p>
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46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?
- All earmarked revenues are identified individually.
 - At least two-thirds of, but not all, earmarked revenues are identified individually.
 - Less than two-thirds of earmarked revenues are identified individually.
 - No earmarked revenues are identified individually.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "e." This section defies the main budget guiding principal:

The Divulgence Principle or Non-Designation of Revenues (Lebanese Public Accounting Law) : This principle pertains solely to expenses. It stipulates that total revenues be used to cover expenses without any kind of earmarking of revenues to specific expenses; thus revenues of a certain department are not to be designated to cover its expenses, for it is not allowed to designate specific revenues to cover specific expenses.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One "e."

IBP Comment: Based on a review of comments, IBP editors chose answer "e."

e

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?
- 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).

Citation:

There are various branches and departments of security and military Intelligence services. Each reports to different executive levels such as the Ministry of Defense, Ministry of Interior etc. As a result of this situation, it is somewhat difficult to estimate the expenditures dedicated to spending on national security in its broad sense.

Comment:

Researcher Response to this Question was "e"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Despite the fact that secret items seem to be fragmented, the total expenditure dedicated to those items is less than 1%.

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

d

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> <ul 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 Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.”</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>	d

<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> <ul style="list-style-type: none"> a. 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. b. Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented. e. 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> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</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> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial 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><u>Government Comment:</u> “d” is an appropriate response to this question.</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 is established between non-financial data and expenditure performance.</p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." The Executive's Budget Proposal does not present the relevant information.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "e."</p> <p><u>IBP Comment:</u> IBP editors chose response "d" since non financial data are not presented for expenditure programs and therefore the public cannot assess how useful they are to gauge how an expenditure program is performing.</p>	<p>d</p>
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<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></p> <p><u>Researcher Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “d.”</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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53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- 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).

Citation:

Comment:

Researcher Response to this Question was "e"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The Executive's Budget Proposal does not present the relevant information.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: "d" is an appropriate response to this question.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "e."

IBP Comment: The answer is "d." Since performance indicators for expenditure programs are not included, the public cannot assess how useful they are.

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></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</p> <p><u>IBP Comment:</u> Since this information is not included, the correct response as per the Open Budget Survey methodology is “d” and not “e.”</p>	<p>d</p>
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<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> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.”</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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<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>	
<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?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." http://www.finance.gov.lb/Resources/Guides/The+Guides.htm.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "b."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "b."</p>	<p>b</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "d."</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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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none">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.b. Yes, information is presented, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information on conditions associated with IFI assistance is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u> The information is circulated via an Aid Coordinator Newsletter which can be regularly checked at the Ministry of Finance Website at: http://www.finance.gov.lb/NR/rdonlyres/5B4628BA-A836-4225-9958-B20D2F587599/0/AidCoordinationNewsletter21August2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "c" is an appropriate response to this question.</p>	C
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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> <ul style="list-style-type: none"> a. 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. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information is circulated via an Aid Coordinator Newsletter which can be regularly checked at the Ministry of Finance Website at: http://www.finance.gov.lb/NR/rdonlyres/5B4628BA-A836-4225-9958-B20D2F587599/0/AidCoordinationNewsletter21August2009.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</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>	<p>C</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Title: Budget Proposal 2009: A detailed Report, August 2009. cited at: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</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>	<p>C</p>
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<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> <ul style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of Finance and the Lebanese Transparency Association are collaborating under the framework of the Memorandum of Understanding to develop a Citizens' budget for Lebanon to be published in early 2010. By doing this the Lebanese Ministry of Finance will join the small group of countries which annually publish a Citizens' Budget.</p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "d."</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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<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> <ul style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of Finance does not provide for budget term definitions.</p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d," as the information is not available.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire which is "e."</p> <p><u>IBP Comment:</u> IBP editors chose response "d". Since there are no budget terms definitions, as per the Open Budget Survey methodology the correct response is "d."</p>	<p>d</p>
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63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - 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.
 - 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.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

Comment:

There had been many efforts by civil society organizations, among which are the Lebanese Transparency Association, to bring the right for access to information into government's agenda. In this context, a draft law was developed by number of legal experts who are members of the National Network for the Right of Access to Information, which is multi-sectoral coalition promoting for access to information.

d

Researcher Response to this Question was "e"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" since there is no enacted law on citizens' right to access information.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "d." I chose my answer because the Access to Information law proposal that was submitted to the Lebanese Parliament in April 2009 is yet to be passed into law.

IBP Comment: IBP editors chose response "d" since there is no right to information law as per the Open Budget Survey methodology the correct response is "d" and not "e."

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)?

- 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).

Citation:

Besides the reports that are available on the Ministry of Finance's website at <http://www.finance.gov.lb/reports+and+publications> and which 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..

Comment:

These are mechanisms which enable citizens to obtain financial information on expenditures of individual programs.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." In our experience, we did not have problems in obtaining this kind of information.

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b."

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

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:

Besides the reports that are available at the Ministry of Finance's website at <http://www.finance.gov.lb/reports+and+publications> which offer some 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.

Comment:

These are considered mechanisms which enable citizens to obtain financial information on expenditures of individual programs.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Reports from donor conferences like Paris 3 and other provide non-financial information.

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." I chose my answer because in the absence of the Access to Information law, it is difficult for citizens' to obtain information on the number of beneficiaries and persons employed by the program, especially that the Lebanese public budget is not a performance based budgeting.

IBP Comment: IBP editors chose response "d" since the issuing agency of the executive branch should make the relevant information available and not donors.

d

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 the following: Each year at the beginning of the 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 lines are voted on separately.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Budget is published after ratification from parliament.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	a

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)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

The timetable is set in a permanent law: The Public Accounting Law of 1963

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: It is to note that due to political instability and security concerns, the budget process has been greatly impeded since 2006 resulting in no budget process being conducted under the constitutional mechanisms. Therefore, in most cases, the legal timeframes have not been respected. Therefore, a more appropriate response to this question would be "d". In practice, the timetable is not released to the public.

Government Comment: A more appropriate response to this question would be "b."

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

a

<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> The Minister of Finance presented the Budget Draft to the Council of Ministers on time. However, due to the political division the draft was still on the Cabinet's agenda during its meeting that was held in late May 2009.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It should be noted that due to political instability and security concerns, the budget process has been greatly impeded since 2006 since the budget process has not been conducted under the constitutional mechanisms. Therefore, in most cases, the legal timeframe for the budget has not been respected and a more appropriate response to this question would be "d." The entire executive branch, and not just the Minister of Finance, issues a timetable that is not released to the public. It is yet to be announced step by step to the public.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	a
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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> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. 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><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	<p>d</p>
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. 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><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	<p>d</p>

71. When does the executive release a pre-budget statement to the public?

- 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).

Citation:

Title: Budget Circular 2009. Date: May-June 2008. Internet Link: <http://www.finance.gov.lb/Budget+Preparation+for+2009/>

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

IBP Comment: IBP editors chose response "d" because the above cited document is a circular addressed to government agencies requesting them to prepare their budgets according to specific guidelines. While this document mentions national objectives, its purpose is to provide guidelines to government agencies which they should conform to while preparing their budgets.

d

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?
- 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).

Citation:

Title: Budget Circular 2009. Date: May-June 2008. Internet Link: <http://www.finance.gov.lb/Budget+Preparation+for+2009/>

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c."

IBP Comment: IBP editors chose response "d" because the above cited document is a circular addressed to government agencies requesting them to prepare their budgets according to specific guidelines. While this document mentions national objectives, its purpose is to provide guidelines to government agencies which they should conform to while preparing their budgets.

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> Title: Budget Circular 2009 Date: May- June 2008 Internet Link: http://www.finance.gov.lb/Budget+Preparation+for+2009/</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose response “d” because the above cited document is a circular addressed to government agencies requesting them to prepare their budgets according to specific guidelines. While this document mentions national objectives, its purpose is to provide guidelines to government agencies which they should conform to while preparing their budgets.</p>	<p>d</p>
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Legislative Approval of the Budget	
<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> Article 83 of the Constitution states the following: "Each year, at the beginning of the October legislative 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." It should be noted that regular legislative sessions commence on the first Thursday following October 15.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "b" is an appropriate response to this question.</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> The Finance Committee and then the Joint Committees hold such meetings with the executive only and the public is not invited.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> "c" is an appropriate response to this question. The meetings are public in the sense that the media attends them and reports on these meetings. However, legislative committees do not invite public constituencies for testimony.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "c" is an appropriate response to this question.</p>	<p>C</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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> The Finance Committee holds meeting to discuss the budget of each administrative unit separately. In addition, this process involves inter-governmental dialogue and discussions. However, the public is not consulted or involved in the budget process.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The meetings are public in the sense that media attends and reports on these meetings.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</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><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 34 of the Lebanese Constitution prohibits disclosure of information regarding legislative committee's meetings, works, proceeding records, r debates, and voting. These are published only if the committee decides to do so.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d

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?

- a. 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.
- b. 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.
- c. Not applicable/other (please comment).

Citation:

The legislature or the appropriate legislative committee is provided with information on total budget spending, but not with specific information or spending related to security and military intelligence agencies. This is clear with reference to the Ministry of Defense, Ministry of Interior, and the Presidential Palace sections. Please also refer to question 47.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: "b" is an appropriate response to this question.

b

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Article 84 of the Lebanese Constitution states the following: "During the discussion of the budget and draft laws involving the opening of supplementary or extraordinary credits, the Chamber 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."

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: "b" is an appropriate response to this question.

b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The 2009 Executive's Budget Proposal was not passed into law</p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" for the very same reason stated by the researcher.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</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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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> Public Finance Monitor: The Monthly Statistical Bulletin of the Ministry of Finance, June 2009, cited at: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	a

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- 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).

Citation:

The in- year report does not cover the administrative classification, particularly since the executive's budget proposal lacks the administrative classification and includes only the economical and functional ones.

For more information please refer to: "Public Finance Monitor: The Monthly Statistical bulletin of the Ministry of Finance," June 2009, Section 3: Expenditure Outcome, Table No.5:Expenditure by Economic Classification, p.6-7

Cited at:

<http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm>

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

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

b

<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>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> "d" is an appropriate response to this question as these reports contain less information than departmental totals.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</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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<p>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?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. 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, June 2009, Section 3: Expenditure Outcome, Table No.5:Expenditure by Economic Classification, p.6-7</p> <p>Cited at: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	<p>a</p>
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<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, June 2009. Section 2: Revenue Outcome, p.4-5</p> <p>Cited at: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</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> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not 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, June 2009. Section 2: Revenue Outcome, p.4-5. Cited in: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	<p>a</p>
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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, June 2009. Section 2: Revenue Outcome, p.4-5 Cited in: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question</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> Title: Debt and Debt Markets: A Quarterly Bulletin of the Ministry of Finance, issue No.8, quarter I, 2009 Cited at: http://www.finance.gov.lb/NR/rdonlyres/85EC8CFA-3C07-488D-9420-ED003C034C34/0/DebtDebtMarketsQI2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "b" is an appropriate response to this question.</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> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Title: Debt and Debt Markets: A Quarterly Bulletin of the Ministry of Finance, issue No.8, quarter I, 2009 Cited at: http://www.finance.gov.lb/NR/rdonlyres/85EC8CFA-3C07-488D-9420-ED003C034C34/0/DebtDebtMarketsQI2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	a
<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> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. 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><u>Government Comment:</u> "b" is an appropriate response to this question.</p>	b

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?
- 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).

Citation:

Title: Public Finance Quarterly Report: Q II 2008

This report covers government's expenditure, revenue, and debt developments for the first six months of the year. Nevertheless, the recalculated expenditure, revenue, and debt estimates for the remaining six months are produced but not included in the report and they are available upon request.

cited at:

<http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Quarterly+Reports/QII+2008+Public+Finance+Quarterly+Report.htm>

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The Public Finance Quarterly Report Q II is not a Mid-Year Review based on the Open Budget Survey methodology. This document is a quarterly report and it is not a mid-year review since it doesn't provide any forecast of revenue, expenditure and debt for the remaining 6 months of 2008.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because, even though the Public Finance Quarterly Report is not considered a Mid- Year Report according to the OBI methodology, this report, is released at the Mid- Year period and includes an extensive discussion of the economy and a revised forecast for the full fiscal year and its effects on the budget.

d

<p><u>IBP Comment:</u> IBP editors chose response “d” since this in-year report cannot be considered as a mid-year review as per Open Budget Survey methodology.</p>	
<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"> a. 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. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Title: Public Finance Quarterly Report: Q II 2008</p> <p>This report covers government's expenditure, revenue, and debt developments for the first six months of the year. Nevertheless, the recalculated expenditure, revenue, and debt estimates for the remaining six months are produced but not included in the report and they are available upon request.</p> <p>cited at: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Quarterly+Reports/QII+2008+Public+Finance+Quarterly+Report.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> “d” is an appropriate response to this question. Public Finance Quarterly Report Q II is not a Mid-Year Review based on the Open Budget Survey methodology. This document is a quarterly report and it is not a mid-year review since it doesn’t provide any forecast of revenue, expenditure and debt for the remaining 6 months of 2008.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “d” is an appropriate response to this question.</p>	<p>d</p>

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- d. 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.
- e. Not applicable/other (please comment).

Citation:

Title: Public Finance Quarterly Report: Q II 2008

This report covers government's expenditure, revenue, and debt developments for the first six months of the year. Nevertheless, the recalculated expenditure, revenue, and debt estimates for the remaining six months are produced but they are not included in the report and they are available upon request.

cited at:

<http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Quarterly+Reports/QII+2008+Public+Finance+Quarterly+Report.htm>

Comment:

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The Public Finance Quarterly Report Q II is not a Mid-Year Review based on the Open Budget Survey methodology. This document is a quarterly report and it is not a mid-year review since it doesn't provide any forecast of revenue, expenditure and debt for the remaining 6 months of 2008.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire. I chose my answer because, even though the Public Finance Quarterly Report is not considered a Mid-Year Report according to the OBI methodology, this report, is released at the Mid-Year period and includes an extensive discussion of the economy and a revised forecast for the full fiscal year and its effects on the budget.

IBP Comment: IBP editors chose response "d" since this in-year report cannot be considered as a mid-year review as per Open Budget Survey methodology.

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?

- a. 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.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. 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.
- e. Not applicable/other (please comment).

Citation:

Title: Public Finance Quarterly Report: Q II 2008

This report covers government's expenditure, revenue, and debt developments for the first six months of the year. Nevertheless, the recalculated expenditure, revenue, and debt estimates for the remaining six months are produced but not included in the report and they are available upon request.

cited

at:<http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Quarterly+Reports/QII+2008+Public+Finance+Quarterly+Report.htm>

Comment:

Peer Reviewer One Comment: "d" is an appropriate response to this question. The Public Finance Quarterly Report Q II is not a Mid-Year Review based on the Open Budget Survey methodology. This document is a quarterly report and it is not a mid-year review since it doesn't provide any forecast of revenue, expenditure and debt for the remaining 6 months of 2008.

Peer Reviewer Two Comment:

Government Comment: "d" is an appropriate response to this question.

d

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 *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - 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).
 - Not applicable/other (please comment).

Citation:

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 during the first ensuing session."

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

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

C

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?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

The Lebanese Central Investigative Board cited in its 2008 annual report a list of obstacles that are negatively affecting the efficiency of the Lebanese Public Procurement Directorate. Some of these factors include the vacant post of Director General and some employees, the lack of an enacted budget law, lack of compensation to the procurement committee, and the fact that the procurement announcements were not published in widely read newspapers.

Cited at: <http://www.cib.gov.lb/rap2008.htm>

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

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

C

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Typically, the supplemental budgets are part of the budget document.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." The researcher is referring to Annexed Budgets (of National Lottery and others). The Supplementary Budget is a revision to the budget which takes place during the course of the fiscal year.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "b."</p> <p><u>IBP Comment:</u> IBP editor chose response "b" as per Peer Reviewer One's comment.</p>	<p>b</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. 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. e. 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>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</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>	<p>C</p>
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Article 85 of the constitution reads ... " Should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a Decree, based on the 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 budget law. These measures are to be submitted to the Chamber for approval at the first ensuing session."

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

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

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> <ul 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> 1-Title: Public Finance Review 2008, Ministry of Finance Yearly Report 2- Date: January- December 3- Internet Link:http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> “a” is an appropriate response to this question.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none">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). <p><u>Citation:</u> Even though the year-end reports produced by the executive include data on the actual outcomes, this data is not audited by the Audit Council because there were no enacted budgets for years 2006 through 2009.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d
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<p>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?</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> The year-end report includes both narrative discussion and quantitative estimates on the difference between the enacted level and the actual outcome of expenditures.</p> <p>Kindly refer to: "Public Finance Review 2008, Ministry of Finance Yearly Report" P. 13-28, cited at: http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Please refer to researcher's comment on question 102.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p> <p><u>IBP Comment:</u> IBP editors chose response "a" because question 102 asks about whether the actual outcomes have been audited, not the difference between the actual and enacted outcomes.</p>	<p>a</p>
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<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> Please refer to: "Public Finance Review 2008, Ministry of Finance Yearly Report," cited at: http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "c" is an appropriate response to this question.</p>	<p>C</p>
<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> <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> Please refer to: "Public Finance Review 2008, Ministry of Finance Yearly Report" P. 4-12, cited at: http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	<p>a</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?

- 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:

Please refer to: "Public Finance Review 2008, Ministry of Finance Yearly Report"

P. 1-3, cited at: http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The year-end report highlights the changes between previous years and the current year but it does not relate to the forecast and the actual outcome of the current fiscal year.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "d."

IBP Comment: IBP editors chose response "d" as per the peer reviewer's explanation.

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> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	<p>d</p>
<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> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	<p>d</p>

<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> <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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</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></p> <p>1-Title: Public Finance Review 2008, Ministry of Finance Yearly Report 2- Date: January- December 3- Internet Link:http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d

The Independence and Performance of the Supreme Audit Institution	
<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> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. 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><u>Government Comment:</u> "d" is an appropriate response to this question. No enacted budgets for the years 2006 through 2009.</p>	d

<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> The Audit Report was not produced for the current budget year. It should be noted that the last enacted budget was that of 2005, and the 2005 Audit Report was available on the Court of Account website in 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d
<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> The Audit Report was not produced for the current budget year. It should be noted that the last enacted budget was that of 2005, and the 2005 Audit Report was available on the Court of Account website in 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "b" is an appropriate response to this question.</p>	b

<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> The head of the SAI (or the Court of Accounts) is immune in his post and cannot be removed by the executive except when he commits an unlawful or illegal act that pertains to his career. Dismissal is subject to trial and conviction by a special disciplinary council composed of top judges. Since the establishment of the Court, this procedure has never been invoked</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "a" is an appropriate response to this question.</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>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.</p> <p>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><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> According to Article 28 of the Audit Court Organizational Act, the Audit Court or the Attorney General is able to mandate the Central Inspection Board for any inspection or investigation required by the public interest.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</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>	<p>C</p>
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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 Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

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

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>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d
<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> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. 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. 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. No, the SAI does not maintain any formal mechanisms of communication with the public. 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><u>Government Comment:</u> "d" is an appropriate response to this question.</p>	d

<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> Article 51 of the Audit Court Organizational Act stipulates the following: “When examining the annual report, the Parliament Finance and Budget Committee and all other relevant legislative committees can call the President of the Audit Court to clarify some issues along with the representatives of concerned public administrations if necessary.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</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 “d.” The last published audit report was in 2005. Also, the budget process in Lebanon has not been active under its constitutional mechanisms and timeframes are not respected. Therefore, it would not have been possible for this article of the Audit Court Organizational Act to be implemented.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “a.”</p> <p><u>IBP Comment:</u> IBP editors chose response “d” since the last published audit report was in 2005.</p>	<p>d</p>
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<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> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. 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><u>Government Comment:</u> “d” is an appropriate response to this question.</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>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.”</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>	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> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." This is related to Question 118.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to "c."</p> <p><u>IBP Comment:</u> IBP editors chose response "d" since the last published audit report was in 2005.</p>	<p>d</p>
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Additional Comments:

Please use this section to add any additional comments.

From early 2005 until late 2009, Lebanon was passing through an exceptional political and economic situation. This phase went through eight political crisis:

- The assassination of former Prime Minister Mr. Rafic Hariri on February 14, 2009.
- The Israeli war against Lebanon which lasted 33 days from July 12 2006 until August 14 2006.
- The Conflict between the Lebanese Armed Forces and Faeth el Islam (A terrorist Group) which lasted from May 2007 until September 2007.
- The civil unrest between the 14 & 8 March political factions that broke out on May 7, 2008.
- The sit- in downtown Beirut by the 8th of March political bloc which lasted for more than a year and a half
- The Lebanese Parliament did not convene from November 2006 until May 2008, because the cabinet was considered unconstitutional following the abstention of five Shia Ministers representing Amal and Hezbollah and a Christian Orthodox Minister.
- The Doha Agreement was reached by by rival Lebanese factions on May 2008 in Doha, Qatar, after the outbreak of civil strife on May 7, 2008. The Agreement marked the beginning of a new political era and resulted in the election of a new President of the Republic and the formation of a government of a national unity, which resigned after the election of of the new parliament.
- The establishment of a new national unity government on November 2009.

After providing the political context, it is noteworthy to say that the political stalemate led to the economic and financial repercussions. The last enacted public budget was in of 2005. The public budgets proposals of 2006 through 2009 were presented by the government but were not reviewed by the parliament for approval. This situation did not allow the Audit Court to audit any of the public budgets since 2005.

It is to note that ministerial program of the new national unity government established on November 2009, stipulates that the government will submit the budget proposal of 2010 by the end of January 2010, to be passed into law, after the ratification of the budget proposals from 2006 till 2009 by the parliament.

The OBI 2010 results will highlight the structure of the Lebanese Public Budget more than its contents. In this framework although the current public budget structure is not a "Performance Base Budgeting," it lacks essential information on the following topics: Administrative classification; Extra-budgetary funds; Intergovernmental transfers; Transfers to public corporations; Quasi fiscal activities; Financial and non financial assets; Expenditures arrears; Loan guarantees; Tax expenditures; Non financial data.

On the other hand, the documents mentioned as Not Available (N/A) in the Index introduction have been subject to delay due to the Lebanese exceptional situation abovementioned. Currently the Ministry of Finance publishes seven out of eight key documents according to the Open Budget Index methodology. The documents are the following: 1- Pre Budget Statement, 2- Budget Summary, 3- Executive's Budget Proposal, 4- Enacted Budget, 5- In- Year Reports, 6- Mid- Year Report, 7- Year- End Report.

The Lebanese complex political, economic and financial situation did not prevent the Lebanese Ministry of Finance from carrying on reform programs and initiatives. In this context the Ministry implemented reform plans on the internal level, mainly on the Taxation level. It had also established the Institute of Finance in 1996, to train public servants on the tools to better understand the revised budget procedures and contents carried out with the IMF the by providing trainings and workshops. The Ministry of Finance is currently an active

member of "The National Network for the Right of Access to Information," which is a multi sectoral network bringing together entities of the public and private sector. In 2007, the Ministry of Finance signed a Memorandum of Understanding with the Lebanese Transparency Association to work on several projects pertaining to promote transparency such as:

- Developing a Citizens' Budget for Lebanon, to be published in 2010, which aims at providing citizens with a document that can be accessible to the public.
- Participating in the review process of the Open Budget Index of 2010.

Government Comments: Section One

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2009 <u>GC</u> : 2009
Budget Summary	N/A <u>GC</u> : 2009
Executive's Budget Proposal	N/A <u>GC</u> : 2009
Supporting Budget Documents	N/A <u>GC</u> : 2009
Citizens Budget	N/A <u>GC</u> : N/A
Enacted Budget	N/A <u>GC</u> : 2005
In-Year Reports	2009 <u>GC</u> : 2009
Mid-Year Report	N/A <u>GC</u> : 2009
Year-End Report	2008 <u>GC</u> : 2009
Audit Report	N/A <u>GC</u> : 2007

GC: Government Comment

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>1- Title: Budget Circular 2009.</p> <p>2- Date: May- June 2008</p> <p>3- Internet Link: http://www.finance.gov.lb/Budget+Preparation+for+2009/</p> <p>Government Comment: Budget proposal circulated in April</p>
Budget Summary	<p>1- title: Budget Proposal 2009: A detailed Report</p> <p>2- Date: August 2009</p> <p>3- Internet Link: http://www.finance.gov.lb/The+Ministry/Ministry+News/2009+Budget+Law+Proposal++A+Detailed+Report.htm</p> <p>Given that this document was released 8 months after the beginning of the fiscal year 2009, based on OBI methodology it is not considered publicly available</p> <p>Government Comment: Decision from Minister of Finance re draft budget – November</p>
Executive’s Budget Proposal	<p>1- Title: 2009 Budget Law Proposal</p> <p>2- Date: June 20, 2009</p> <p>3- Internet Link: http://www.finance.gov.lb/NR/rdonlyres/7D2093D0-3D12-4736-B538-8642C69516B3/0/2009BudgetLawProposal.pdf</p> <p>Given that this document was released 6 months after the start of the fiscal year 2009, based on OBI methodology it is not considered publicly available</p> <p>Government Comment: Budget proposal + annex = October</p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>Not Produced</p> <p>Government Comment: Fazlakat – November</p>
Budget Document Two in Support of the Executive’s Budget Proposal	<p>Not produced</p>
Budget Document Three in Support of the Executive’s Budget Proposal	<p>Not Produced</p>

Citizens Budget	Not Produced
Enacted Budget	Not Produced Government Comment: Budget Law + annex – February
In-Year Reports	<p>Document I:</p> <p>1- Title: Public finance monitor: The monthly statistical bulletin of the Ministry of Finance. 2- Date: June 2009</p> <p>3- Internet Link: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Public+Finance+Monitors/June+2009+Public+Finance+Monitor.htm</p> <p>Document II:</p> <p>1- Title: Debt and Debt Markets: A quarterly bulletin of the Ministry of Finance, issue No.8, quarter I, 2009 2- Date: January- March</p> <p>3- Internet Link: http://www.finance.gov.lb/NR/rdonlyres/85EC8CFA-3C07-488D-9420-ED003C034C34/0/DebtDebtMarketsQI2009.pdf</p>
Mid-Year Review	<p>Title: Public Finance Quarterly Report: QII 2008 2- Date: January- June 2008</p> <p>3- Internet Link: http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Quarterly+Reports/QII+2008+Public+Finance+Quarterly+Report.htm</p> <p>Given that the recalculated expenditure, revenue, and debt estimates for the remaining six months are produced but not included in the report and they are available upon request, based on OBI methodology it is not considered publically available</p>

Year-End Report	<p>1- Title: Public Finance Review 2008, Ministry of Finance Yearly Report</p> <p>2- Date: January- December</p> <p>3- Internet Link: http://www.finance.gov.lb/NR/rdonlyres/81E5919F-DCB9-40CC-9ED5-48CA85951B6D/0/YR_2008.pdf</p>
Audit Report	<p>Not Produced</p> <p><u>Government Comment:</u> Audit Report</p>
Other Documents	<p>http://www.finance.gov.lb/Reports+and+Publications/Yearly+Quarterly+and+Monthly+Reports/Reports+and+Publications.htm#</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						
	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	GC: No	GC: No	GC: No	Yes GC: No	Yes GC: N/A	Yes GC: N/A
B. Produced for internal purposes, but not available to the public	GC: Yes	Yes	Yes	GC: Yes	GC: N/A	GC: N/A
C. Produced and available to the public, but only on request	GC: Yes	GC: Yes	GC: Yes	GC: Yes	GC: N/A	GC: N/A
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	GC: Yes	GC: No	GC: No	GC: No	GC: N/A	GC: N/A
<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?</i>						
	Pre-budget	Executive’s Budget Proposal				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 GC: Yes	NA GC: Yes	NA GC: Yes	NA	NA
2. Advance notification of release is sent to users, media	Yes GC: No	NA GC: No	NA GC: No	NA GC: No	NA	NA
3. Released to public same day as official release to media	Yes GC: No	NA GC: Yes	NA GC: No	NA GC: No	NA	NA
4. Available on the Internet free of charge	Yes	NA GC: Yes	NA GC: Yes	NA GC: Yes	NA	NA
5. Free print copies available, limited distribution	Yes	NA GC: Yes	NA GC: Yes	NA GC: Yes	NA	NA
6. Free print copies available, mass distribution	No	NA GC: No	NA GC: No	NA GC: No	NA	NA
7. Readily available outside capital and/or big cities ⁺	No	NA GC: No	NA GC: No	NA GC: No	NA	NA
8. Written in more than one language	No	NA GC: No	NA GC: No	NA GC: Yes	NA	NA
9. News conference is held to discuss release	Yes	NA GC: Yes	NA GC: Yes	NA GC: Yes	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.

GC: Government Comment

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes	Yes GC: No	GC: No	GC: No	GC: No	Yes GC: No
B. Produced for internal purposes, but not available to the public	GC: Yes	GC: No	GC: No	GC: No	GC: No
C. Produced and available to the public, but only on request	GC: No	GC: Yes	Yes	GC: Yes	GC: Yes
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	GC: No	Yes GC: No	GC: No	Yes GC: No	GC: No
<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?</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	NA GC: No	Yes	NA GC: Yes	Yes	NA GC: No
2. Advance notification of release sent to users, media	NA GC: No	Yes GC: No	NA GC: No	Yes GC: No	NA GC: No
3. Released to public same day as official release to media	NA GC: Yes	Yes	NA GC: Yes	Yes	NA GC: No
4. Available on the Internet free of charge	NA GC: Yes	Yes	NA GC: Yes	Yes	NA GC: Yes
5. Free print copies available, limited distribution	NA GC: Yes	Yes	NA GC: Yes	Yes	NA GC: Yes
6. Free print copies available, mass distribution	NA GC: No	No	NA GC: No	No	NA GC: No
7. Readily available outside capital/big cities ⁺	NA GC: No	Yes GC: No	NA GC: No	Yes GC: No	NA GC: No
8. Written in more than one language	NA GC: No	No	NA GC: Yes	No GC: Yes	NA GC: No
9. News conference is held to discuss release	NA GC: Yes	No	NA GC: No	No	NA GC: 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.

GC: Government Comment

Additional Government Comments:

The budget includes essential information on the following topics: Administrative classification; Extra-budgetary funds; Intergovernmental transfers; Transfers to public corporations. To be noted that 2010 budget will include table that highlights non-budgetary expenditure, and MoF is committed to respect the legal deadlines for 2011 budget.