Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents
<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>The Strategy for Federal Budget 2014</td>
<td>2014</td>
<td>Not published</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Draft Annual Federal Budget 2013</td>
<td>2013</td>
<td>Not published</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Citizens Budget 2013</td>
<td>Not Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Mid-Year Report on</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Sources: - Iraq Budget law 2014 has not yet been approved by the Iraqi Parliament, therefore I am using Yr 2013 as base year. - Three in year report are attached.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: For the Extraordinary circumstances is going through Iraq, so Iraq Budget law 2014 has not yet been approved by the Iraqi Parliament, therefore I am using Yr 2013 as base year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: No In-Year reports attached with this table. One report later attached in table 2B however not 3 as claimed. Due to the ongoing political and security crisis, the large World Bank PFM support for the IFMIS has been abrogated. However, there has been very limited PFM related reform operational since 2003 and there remain a number of obstacles preventing this. We wait to see if the new incoming government will be more successful at meeting critical international standards.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Iraq</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget Documents</strong></td>
</tr>
<tr>
<td>Pre-Budget Statement</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
</tr>
<tr>
<td>Enacted Budget</td>
</tr>
<tr>
<td>Citizens Budget</td>
</tr>
</tbody>
</table>

Tick box if answer to the questions is “yes”
<table>
<thead>
<tr>
<th>Question</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td>NA</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Sources:** Apart from the Enacted budget 2013 no other report is available to the public.

**Comments:** Work in progress

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** If the Enacted Budget is accessible online then it should be marked as available to the public in soft copy form.

---

**Table 2b. Details about Availability**

<table>
<thead>
<tr>
<th>Iraq</th>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td></td>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>----</td>
<td>----</td>
<td>----</td>
<td>----</td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td><a href="http://www.mof.gov.iq/Documents/%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%A9%20%D9%84%D8%BA%D8%A7%D9%8A%D8%A9%20%D8%AA%D9%85%D9%88%D8%B2%20%D9%84%D9%85%20%D8%A7%D9%84">http://www.mof.gov.iq/Documents/%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%A9%20%D9%84%D8%BA%D8%A7%D9%8A%D8%A9%20%D8%AA%D9%85%D9%88%D8%B2%20%D9%84%D9%85%20%D8%A7%D9%84</a></td>
<td>NA</td>
<td><a href="http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx">http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx</a></td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** The above links some in Arabic and in English from THE Iraqi ministry OF Finance.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** -All reports are published on MOF Website -The Reports of Mid-Year Review till June 2013 -All reports are available but their publication is delayed because of the late provision of financial reports from concerned departments.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** As with the Enacted Budget in the previous table, if the In-Year Reports are available online, then they are available in soft copy form.
RESEARCHER'S RESPONSE
In response to the government reviewer's comment, (1) The government produces a six-month budget implementation report but not a Mid-year Review with revised macroeconomic indicators and updated fiscal estimates (2) the Year-end Reports for both FY 2012 and FY 2013 were not published. Thus, the researcher retains its response.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Iraq

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?
- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?
- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?
- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted
### In-Year Report: When are In-Year Reports made available to the public?

- **100.** At least every month, and within one month of the period covered
- **67.** At least every quarter, and within three months of the period covered
- **33.** At least semi-annually, and within three months of the period covered
- **0.** Does not release to the public

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- **100.** Six weeks or less after the mid-point
- **67.** Nine weeks or less, but more than six weeks, after the mid-point
- **33.** More than nine weeks, but less than three months, after the mid-point
- **0.** Does not release to the public, or is released more than three months after the mid-point

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- **100.** Six months or less after the end of the budget year
- **67.** Nine months or less, but more than 6 months, after the end of the budget year
- **33.** More than nine months, but within 12 months, after the end of the budget year
- **0.** Does not release to the public, or is released more than 12 months after the end of the budget year

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- **100.** Six months or less after the end of the budget year
- **67.** 12 months or less, but more than 6 months, after the end of the budget year
- **33.** More than 12 months, but within 18 months, after the end of the budget year
- **0.** Does not release to the public, or is released more than 18 months after the end of the budget year

**Sources:** The above responses are based on the latest published report by the Ministry of Finance. In year report has been published inconsistently, sometimes within 6 months or more than 12 months of the reporting period.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** - All reports are published on MOF Website - The Reports of Mid-Year Review till June 2013
PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: The budget was enacted on the 7th of March 2013 and the Enacted Budget was made available to the public on the 25th of March 2013. This is longer than two weeks after the enactment of the budget. Iraq's inability to meet regular international budgetary procedures and deadlines come from two overarching issues. Foremost, Iraqi law and practices do not require the public availability for many budget documents, public engagement in the process of budget formulation and execution and full executive accountability to parliament regarding aspects of the budget process. Moreover, Iraq's continuing state of crisis has frequently obstructed even the most common budget practices from running smoothly. These underlying issues will need to be resolved before any major gains can be made on budget transparency and accountability.

RESEARCHER'S RESPONSE

In response to the GR's comment: (1) IYRs were published more than three months after the end of the reporting period and are therefore not considered publicly available (2) The government produces a six-month budget implementation report, but not a Mid-year Review with revised macroeconomic estimates and fiscal estimates (3) As the government reviewer noted in Table 2b, the Audit Report is produced for internal use only.

IBP COMMENT

IBP agrees with the Peer Reviewer's assessment of the Enacted Budget and the answer has been revised accordingly from "a" to "b".

Table 4. General Questions

<table>
<thead>
<tr>
<th>Iraq</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>☑ Yes</td>
<td><a href="http://www.mof.gov.iq/Pages/MainMof.aspx">http://www.mof.gov.iq/Pages/MainMof.aspx</a></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>☑ Yes</td>
<td>CPA Order 95 - June 2004</td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td>☑ Yes</td>
<td>NA</td>
</tr>
<tr>
<td>• Access to information?</td>
<td>☑ Yes</td>
<td>NA</td>
</tr>
<tr>
<td>• Transparency?</td>
<td>☑ Yes</td>
<td>NA</td>
</tr>
</tbody>
</table>
Citizens participation?

Sources: Both the Ministry of Finance and the Ministry of planning Publishes financial report albeit they are timely.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: During the research period for the OBS 2015, the budget for FY 2014 had not yet been approved. Therefore, the researcher referred to the FY 2013 Executive's Budget Proposal for the Survey. The FY 2013 Executive's Budget Proposal was not published and therefore not available to the public.
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: There is a classification (statistical tables) in the public budget distributing all ministries by sector in both parts current and capital, published in Alwaqaea Al-Iraqia journal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

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

A. Yes, expenditures are presented by functional classification.

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

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: Please see previous links.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: There is a classification (statistical tables) in the public budget distributing all ministries by sector in both parts current and capital, published in Alwaqaea Al-Iraqia journal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.

003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

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

C. Not applicable/other (please comment).

Iraq

B. Score: 0

Sources: please refer to previous web links

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Functional classification was adopted in 2003 in consistency with International Standards of GFS, as well as in 2014 in COFOG

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Iraq

B.
Score: 0

Sources: please see the link below: http://www.mof.gov.iq/pages/ar/FederalBalanceForFiscalYear.aspx

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Economic and Administrative classification are adopted (divisions, salaries)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

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

C. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No, no such classification has been adopted as yet.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Economic and Administrative classification are adopted (divisions, salaries) according to International Standards of GFS.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.

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

A. Yes, programs accounting for all expenditures are presented.

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

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).
Iraq

D.

Score: 0

Sources: No such details presented in the EBP.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Total sum is introduced for all expenditures by section and program level

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Iraq
**GOVERNMENT REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: b.

**Comments**: Expenditures are introduced in administrative and economic classifications.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

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

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).
RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information is available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: A table containing all types of tax is introduced when budget strategy is prepared

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

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

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information is available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Individual sources of non-tax revenue are not provided. This is related to grants because they aren’t within revenues individual sources.
011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Iraq

B. 

Score: 0

Sources: No multi-year information is available

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Revenues are introduced by category(tax and non-tax revenues)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.
012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

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

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

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

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No multi-year information is available

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: There is a table including all types of taxes

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No information is available at this level of details.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Debt Management Office introduces a table containing three estimates to Budget Department

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information presented

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Interest rates, total domestic and foreign debt, repayment dates are recorded to estimate debt amount and related interests

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Iraq

D. Score: 0

Sources: No such information is available

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Noting dollar exchange rate and the expected amount of exported crude oil.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

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

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: no such level of details is available

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Presenting a brief table of basic assumption used in strategic estimates including oil prices expectation, export amount, exchange rate and inflation.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

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

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

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

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such information is available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Especially in case of oil price retreat from the estimated price or other shocks with passive impact.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

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

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information is available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Especially in case of oil price retreat from the estimated price or other shocks with passive impact on balance of payment.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Iraq

D. Score: 0

Sources: No such classification is available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Expenditures of the year preceding budget year are introduced by administrative and economic classification

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

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

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: Expenditure not presented by program

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

021. In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

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

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: No

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Statistical tables are submitted to executive authority comparing enacted of last year to revised of current year (expenditure update)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such information presented nor it is available

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: A comparison between budget year and previous year is made on administrative and economic levels (one year)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

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

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Iraq

D.

Score: 0

Sources: No program expenditure presented in EBP

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: A comparison between budget year and previous year is made on administrative and economic levels (one year)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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).

Iraq
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Due to unavailability of approved final account during budget preparation draft account and actual expenditures and revenues of previous year are adopted

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

025. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

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

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

C. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such details is presented

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
**Suggested Answer:** a.

**Comments:** A comparison between budget year and previous year is made on administrative and economic levels (one year)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.

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**026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

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

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

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

E. Not applicable/other (please comment).

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**Iraq**

**Score:** 0

**Sources:** None

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** A comparison between budget year and previous year is made on administrative and
027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Iraq

B. Score: 0

Sources: No

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: A comparison between budget year and previous year is made on administrative and economic levels (one year)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Iraq

B. Score: 0

Sources: None

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: A comparison between budget year and previous year is made on administrative and economic levels (one year)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “b” is appropriate.
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: None available

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: A comparison between budget year and previous year is made on administrative and economic levels (one year)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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).

Iraq

D.

Score: 0

Sources: None

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: A comparison between budget year and previous year is made on administrative and economic levels (one year)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

B. Yes, the core information is presented for government debt.

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

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: None

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: A report on repayment amount and government debt interest is submitted

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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).

Iraq

D.
Score: 0

Sources: None presented

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: In three year- strategy of budget repayment volume, borrowing outlooks, and interests data are introduced compared with the year preceding budget preparation year

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

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

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information provided.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Self-funding enterprises are out budget. Grants are recorded and reflected in the favor of beneficiary parties

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

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

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

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: This information is not provided.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

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

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

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

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

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such provision presented.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: There are statistical tables without explanation or analysis

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

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

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

**E.** Not applicable/other (please comment).

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**Iraq**

**D.**

**Score:** 0

**Sources:** No such classification is available.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** Outlooks according to province, s population are introduced

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

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**037.** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

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

**C.** Yes, estimates of some but not all transfers to public corporations are presented.

**D.** No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information presented or classified separately.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

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

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

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

E. Not applicable/other (please comment).

Iraq

D.
Score: 0

Sources: No such information is presented

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information is presented.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.

Comments: Financial assets are listed as figures without details

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

Would the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: Current policy does not account of such assets.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Non-financial assets are listed as figures without details

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

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

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such classification is available, apart from the National Debt relating payment to other countries as result of wars.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: the presentation includes estimates covering only some, but not all

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: current policy does not account for such an event.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Are presented based on the priorities of the government

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

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

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such forecast information is available. However, the government is currently considering and working on medium term forecast.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Are presented based on the priorities of the government

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

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

C. Yes, estimates of some but not all sources of donor assistance are presented.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such information provided for in the budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

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

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such tax related expenditure identified.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Data on income taxes and production duties are submitted

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such link exist.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the
budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: no information provided linking the budget to policy

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Are presented based on the priorities of the government

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?
A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

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

E. Not applicable/other (please comment).

Iraq

D. 0

Score: 0

Sources: None

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such data is provided.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In COFOG account for 2014, a new division was developed entitled "special programs" such as (medical programs related to Ministry of Health, literacy related to Ministry of Education). Non-financial data is provided on each program in all administrative or functional units.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all
051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Iraq

**D.**

**Score:** 0

**Sources:** No performance targets assigned.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** Concerned ministries make estimates for proposed budget year through discussions with Budget Department. The concerned ministry submits legal documents for new programs. With regard to ongoing programs depends on what was enacted in previous year and what is spent to 30th of June in budget preparation year

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such information provided.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?
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).

Iraq

D.

Score: 0

Sources: No information provided in this regard.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EBP is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: The Pre-Budget Statement was not published and therefore not available to the public.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Pre-budget statement is unavailable to the public unless budget is enacted by the parliament and published in the official journal

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The PBS is available for internal use only (as the government reviewer indicated in Table 2a) and therefore answer choice “d” is appropriate.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Iraq

D. Score: 0

Sources: No information presented to the public on PBS.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The MOF presented information based on the priorities of the government

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: While no information is released to the public, it is specified in the Order 95 Financial Management and Public Debt Law, that: The Minister of Finance should deliver, in the month of May, an internal report to the Council of Ministers, containing "priorities for fiscal policy for the next fiscal year, including the proposed total limit on spending and the limits for each individual spending unit".

RESEARCHER'S RESPONSE
the PBS is available for internal use only (as the GR indicated in Table 2a) and therefore answer choice “d” is appropriate

056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and
priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

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

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: We cannot confirm the above information was available, as the PBS was not made available to the public.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Are presented the information based on the priorities of the government

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

the PBS is available for internal use only (as the GR indicated in Table 2a) and therefore answer choice “d” is appropriate

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: We are aware that this information was in PBS but was not made available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Borrowing and government estimates are introduced through budget strategy

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
the PBS is available for internal use only (as the GR indicated in Table 2a) and therefore answer choice “d” is appropriate

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Iraq

B.
Score: 0

Sources: No multi-year budget available or presented.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: the expenditure estimates for at least two years beyond the upcoming budget year presented.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
the PBS is available for internal use only (as the GR indicated in Table 2a) and therefore answer choice “b” is appropriate

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Iraq
C.

Score: 33

Sources: The Enacted budget presents expenditures by administrative unit in the Excel table titled
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In case budget is enacted it is published in the official journal according all three classifications (administrative/by ministry, economic/ by division, and functional/ by sector)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The EB was not published in the official Journal Al Waqa’a until 2014, after the accepted time frame. Thus, the information published in the official journal cannot be taken into account in answering this question.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No, Program expenditure accounted for at ministry level.
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: the Enacted Budget presented all programs in the budget year

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The EB does not present expenditures by program. Thus, answer choice "d" is correct.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Iraq
A.
Score: 100

Sources: Revenues are presented by oil revenue and other revenue in the Excel table titled, “Fee Revenue Planned.”

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?
A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Iraq

A. Score: 100

Sources: this information presented on Iraq Ministry of Finance please see the link below: http://www.mof.gov.qi/Documents/%D8%B1%D8%B3%D9%85%20%D8%A7%D9%8A%D8%B1%D8%A7%D8%AF%D8%A7%D8%AA%20%D9%85%D8%AE%D8%B7%D8%B7%D8%A9.xls

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Iraq

C.

Score: 33

Sources: Please see a copy of table 6, as per the link below:
http://www.mof.gov.iq/Documents/%D8%AC%D8%AF%D9%88%D9%84%206.xlsx

Comments: Table 6 shows some information on debt commitments for the budget year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: All three estimates are introduced

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Table 6, shows the total debt and international commitments for only the budget year, which is sub-divided and compared to the previous budget year. There is however no reference to accumulated debt or interest payments on debt.

RESEARCHER'S RESPONSE

The EB presents the amount of net new borrowing but not interest payments or total debt outstanding.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: A Citizens Budget is not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: There is no citizen budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

A Citizens Budget is not produced. Per the Survey methodology, answer choice “d” is appropriate.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).
Iraq

D.

Score: 0

Sources: the Citizens budget does not exist

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: There is no citizen budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

A Citizens Budget is not produced. Per the Survey methodology, answer choice “d” is appropriate.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Iraq

D. Score: 0

Sources: Citizens Budget does not exist
RESEARCHER'S RESPONSE
A Citizens Budget is not produced. Per the Survey methodology, answer choice “d” is appropriate.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Iraq
D.
Score: 0

Sources: The in year monthly reports does show the expenditures by administrative and economic classifications. See Excel file.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
**Comments:** Economic and Administrative classification are adopted (divisions, salaries) according to International Standards of GFS

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** While In-Year Reports do show expenditure by administrative and economic classifications, they are published inconsistently and too late compared to the accepted time frame as specified in the OBS methodology, requiring the answer to be d.

**RESEARCHER’S RESPONSE**

The In-year Reports are are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “d”.

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069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

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**Iraq**

D.

**Score:** 0

**Sources:** None of program expenditure reported in the monthly budget.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.
Comments: the MOF presented (In-Year Reports) actual expenditures for all individual programs.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The In-year Reports are are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “d”.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: The reports does not show comparisons.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The comparisons be made for expenditures presented in the In-Year Reports

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are no regular monthly estimates within the Enacted Budget for the In-Year Reports to be compared to. No comparison to In-Year Reports of previous budget years, unsurprising given the lack of frequency and consistency.
RESEARCHER'S RESPONSE
The In-year Reports are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “b”.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Iraq
B.
Score: 0

Sources: In year report does show revenue by various category.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The MOF presented (In-Year Reports) revenue estimates classified by category

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The In-year Reports are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “b”.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?
A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: Yes, the In Year report does show individual sources of revenue.
http://www.mof.gov.iq/Documents/1.xlsx

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The MOF presented (In-Year Reports) actual collections for all individual sources of revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Sources of revenue in the In-Year Report are limited to Province. There is no mention of further specifics i.e. Income Tax, VAT, etc: Nonetheless, In-Year Reports are published inconsistently and too late compared to the accepted time frame, as specified in the OBS methodology, requiring the answer to be d.

RESEARCHER'S RESPONSE

The In-year Reports are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “d”.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: No comparison provided in the report, each figure shown in separate report.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The MOF presented (In-Year Reports) comparisons for revenues.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The In-year Reports are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “b”.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

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

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: In the current report 2013 there no such information on Debt or interest.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The MOF presented (the current report 2013) all three estimates of borrowing and debt

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The In-year Reports are are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “d”.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: Yes, but not at the level of detail requested.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The MOF presented (In-Year Reports) total actual debt

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The In-year Reports are are published inconsistently and too late compared to the accepted time frame, thus the appropriate response is “d”.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).
Iraq

Score: 0

Sources: A Mid-Year Review is not produced.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: In the mechanism of Ministry of Finance, a work a periodic revision for enacted, revised, and actual expenditures to explain spending aspects. Then a related report is issued and submitted to the Minister of Finance but it is unpublished.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The MYR is not publicly available. Per the Survey methodology, answer choice “d” would be appropriate.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.
E. Not applicable/other (please comment).

Iraq

D.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No, program expenditure reported at ministry level.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The MYR is not publicly available. Per the Survey methodology, answer choice “d” would be appropriate.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such information is available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the mechanism of Ministry of Finance, s work a periodic revision for enacted ,revised ,and actual expenditures to explain spending aspects .then a related report is issued and submitted to the Minister of Finance but it is unpublished

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The MYR is not publicly available. Per the Survey methodology, answer choice “d” would be appropriate.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Iraq

Score: 0

Sources: there is no mid year review report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the mechanism of Ministry of Finance, s work a periodic revision for enacted , revised , and actual expenditures to explain spending aspects. then a related report is issued and submitted to the Minister of Finance but it is unpublished.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The MYR is not publicly available. Per the Survey methodology, answer choice “b” would be appropriate.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No mid year budget review is available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In the mechanism of Ministry of Finance, s work a periodic revision for enacted , revised , and actual expenditures to explain spending aspects , then a related report is issued and submitted to the Minister of Finance but it is unpublished

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The MYR is not publicly available. Per the Survey methodology, answer choice “d” would be appropriate.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No mid year review report is available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In the mechanism of Ministry of Finance, s work a periodic revision for enacted , revised , and actual expenditures to explain spending aspects . then a related report is issued and submitted to the Minister of Finance but it is unpublished

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The MYR is not publicly available. Per the Survey methodology, answer choice “d” would be appropriate.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: The FY 2012 YER was not published and therefore not available to the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The MOF presented the estimates of the differences for all expenditures are presented

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such classification has been adopted.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The MOF presented Report (Year-End) of expenditure estimates by administrative, economic classifications.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).
D.

Score: 0

Sources: Program expenditure reported at ministry level only.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The MOF presented Report (Year-End) of expenditures for individual programs.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Iraq
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: Only actual information reported.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The MOF presented Report (Year-End) of estimates classified by category.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “b” is appropriate.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: The report has not been published within the time scale of IBP guideline. The last report published is for 2010.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The MOF presented Report (Year-End) of revenue that when combined account for all revenue.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Iraq

D. 

Score: 0

Sources: No comparison against EB or estimate reported.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: There is a comparison but it is not explicit. It is implicit in divisions and sections.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such information is available

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The MOF presented Report ( Year-End ) estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such analysis is available in the report.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The MOF presented Report (Year-End) estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such analysis is available in the report.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The MOF presented Report (Year-End) estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such analysis is available in the report.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The MOF presented Report ( Year-End ) estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome.

PEER REVIEWER
RESEARCHER'S RESPONSE
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such analysis is available in the report.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: This report is submitted through BSA

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
RESEARCHER'S RESPONSE
The Year-end Report is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Iraq

B.
Score: 0

Sources: No FS report exist

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Financial statement is issued as apart of end-year report including expenditures and revenues information compared with previous year with extraction of deficit and surplus but this reports is internal and unpublished

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them
available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: The FY 2012 Audit Report was not published and therefore not available to the public.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to guidelines such report is made but it is not applicable yet

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The AR is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: All expenditure audited by BSA

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: all expenditures within the SAI's mandate audited.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The AR is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).
Iraq

Score: 0

Sources: All budgary funds has been audited.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: all extra-budgetary funds within the SAI's mandate be audited.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The AR is not publicly available. Per the Survey methodology, answer choice “d” is appropriate.

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100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
B. No, the annual Audit Report(s) does not include an executive summary.
C. Not applicable/other (please comment).

Iraq

Score: 0

Sources: the report is for internal use only, not publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: the Audit Report include executive summary is summarizing the report’s content

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The AR is not publicly available. Per the Survey methodology, answer choice “b” is appropriate.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such report exist.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such report released to the public.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient
staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Iraq

C.

Score: 33

Sources: Yes there is an establish unit in Parliament to deal with all budget issues including analysis.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

For cross-country purposes, IBP revised the response from "a" to "c" as the researcher indicated the unit in Parliament is a research unit that conducts budget analyses available to all members of Parliament -- but is not a Parliamentary Budget Office.

104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal
and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Iraq

C. Score: 33

Sources: Yes, the recommendation made usually considered and the budget amended prior tabling it to Parliament for approval. This is to ensure that the budget policy is in line with planned strategy. Order 95, Section 7 para3


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal and has the right to reallocate proposed spending and to reduce the total amounts in the federal budget. However it is not required to approve recommendations for the budget.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Iraq

D. Score: 0

Sources: Yes, the Executive Budget Proposals sent to a Parliamentary Committee to review and make any necessary amendments in accordance with government priority. Order 95 2004, Section 7, Para 1 and para 2. The consultation is with limited number of representatives of various to committees in Parliaments such as finance/ economic/ oil and Energy or security and defence.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: While written in law in Order 95, there is no evidence that this is an ongoing practice. No reference to members of parliamentary committees contacted.

RESEARCHER'S RESPONSE

In response to peer reviewer's comment and discussion with IBP, researcher revises response to "d".

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Iraq

B.

Score: 67

Sources: A time table is in place but often information delivered late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Executive Budget Proposal should be submitted by October the 10th to the body vested with the national legislative authority for approval. However this date is rarely met.

RESEARCHER’S RESPONSE

The 2013 Budget was Tabled in Parliament in Nov 2012, but was approved late on 7 March 2013, Enacted on 19 March 2013 and published in the Official Gazette on 25 March 2013. The 2014 Budget was tabled in Oct 2013, it wasn't approved by Parliament nor was it published.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
E. Not applicable/other (please comment).

**Iraq**

**D.**  
**Score:** 0

**Sources:** Due to current political situation the budget often approved several months late.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

**A.** Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

**B.** Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.

**C.** Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.

**D.** No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.

**E.** Not applicable/other (please comment).

**Iraq**

**B.**  
**Score:** 67

**Sources:** Parliament has the ultimate legislative power under the Financial Management and Public Debt Law No 95, 2004, section 7, para 5, page 12.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Parliament has some but not ultimate legislative power. Reference could also be made to the Financial Management and Public Debt Law No 95, 2004, section 7, para 3, page 12. See Below. "The body having national legislative authority has the right to reallocate proposed spending and to reduce the total amounts in the federal budget. It also has the right to propose an increase in the overall amount of expenditures to the Council of Ministers if necessary, and provide notice of this proposal to the Minister of Finance. The Minister of Finance will make a nonbinding recommendation to the Council of Ministers with respect to this proposal." Section 5 refers to an amendment in the form of a supplementary budget by the Council of Ministers on the recommendation of the Minister of Finance and only approved by the legislative body. This is only on the basis of a significant and unexpected change in economic circumstances or national priorities and refers to a supplementary budget.

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109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

**B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

**C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

**D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

**E.** Not applicable/other (please comment).

**Iraq**

C.
The annual federal budget may be amended through a supplementary budget only on the basis of a significant and unexpected change in economic circumstances or national priorities. The supplementary budget must be determined by the Council of Ministers on recommendation of the Minister of Finance and approved by the body vested with national legislative authority, (Page 13). In practice this does not happen. Additionally, Specifically Section 9.8 states "The Ministry of Finance can authorise the responsible Minister or Ministers, subject to the provision below, to reallocate the approved budget appropriations from one spending unit to another up to a limit of five per cent of the amount approved by the annual or supplementary budget law for the spending unit that is to have its appropriation reduced. with certain exceptions. And Section 9.8 a) "No funds can be reallocated between a current expenditure of one spending unit and the capital expenditures of another or between transfer payments of one spending unit and other items, including salaries, goods, and services or capital expenditures, of another." While legislative input is not required prior, Section 9 does specify that: "A report of these transfers shall be prepared by Ministry of Finance and submitted on a quarterly basis to the body vested with national legislative authority."

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The executive by law or regulation it must to obtain prior legislative approval before shifting funds between administrative units.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Researcher's final comment counters the answer choice of c. It should say "In practice this doesn't happen" as opposed to "In practice this does happen". Reference should be made to Article 11 in the 2011 Budget Law, which instructs the Ministry of Finance, working with the Ministry of Planning, to redirect funding from any ministry or provincial government that did not execute 25 percent of its budget within six months. This is then reported to Parliament with an explanation of why the failure has occurred.

RESEARCHER'S RESPONSE
Researcher agrees with peer reviewer and maintains response of answer choice "c".

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: Financial Management Law and Public Debt Law
http://www.iraqcoalition.org/regulations/20040604_CPAORD_95_Financial_Management_Law_and_Public_Debt_Law_with_Annex_A_and_B.pdf Section 7, para 5 "The Minister of Finance shall, within eight weeks after recommending that the Council of Ministers adopt a supplementary budget, submit details of the draft supplementary budget to the Council of Ministers for approval.(page 13), and this doe happen in practice. section 9 para 8, also state " The Ministry of Finance can authorize the responsible Minister or Ministers, subject to the provision below, to reallocate the approved budget appropriations from one spending unit to another up to a limit of five per cent of the amount approved by the annual or supplementary budget law for the spending unit that is to have its appropriation reduced. with certain exceptions.( page 14) section 9 para 8b also states "Spending units may, with the approval of the Minister of Finance, reallocate their approved funds between line items by up to 5% of the total amount of funds approved provided that no funds can be reallocated from capital to current expenditures or between transfer payments and other current expenditures, including salaries, goods and services. Virement from salaries or current spending to capital spending of up to 5% may be permitted with the approval of the Minister of Finance."

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: The executive by law or regulation it must to obtain prior legislative approval before shifting funds between programs or line items within administrative units.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.

Comments: Section 9, does not refer to the legislature’s input prior to shifting funds within administrative units, however does indicate the wider limitations on the executive in shifting funds between units. Specifically Section 9.8 states "The Ministry of Finance can authorise the responsible Minister or Ministers, subject to the provision below, to reallocate the approved budget appropriations from one spending unit to another up to a limit of five per cent of the amount approved by the annual or supplementary budget law for the spending unit that is to have its appropriation reduced. with certain exceptions. And Section 9.8 a) "No funds can be reallocated between a current expenditure of one spending unit and the capital expenditures of another or between transfer payments of one spending unit and other items, including salaries, goods, and services or capital expenditures, of another." While legislative input is not required prior, Section 9 does specify that: "A report of these transfers shall be prepared by Ministry of Finance and submitted on a quarterly basis to the body vested with national legislative authority."

RESEARCHER’S RESPONSE
I do agree with the peer reviewer that the answer should be "d", not "c". My original comment do support this response.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
E. Not applicable/other (please comment).

Iraq

C.

Score: 33

Sources: The Minister of Finance required to submit supplementary budget to the Council of Ministers to meet any anticipated overspending. Please refer to section 7, para 5 of the Financial Management Law 95, 2004.( page 12)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The executive by law or regulation it must to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues.(Supplemental budget)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Reference should be made to the required approval from Legislature following approval from the Council of Ministers. Also located in section 7, para 5 of the Financial Management Law 95, 2004.( page 12)

RESEARCHER'S RESPONSE

The law does exist, but there is no evidence of this occurring in practice. And, if so, it has not been made public.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
C. Not applicable/other (please comment).

Iraq

Score: 0

Sources: The last supplementary budget was in 2008. Yes the legislation does allow for a supplementary budget without seeking Parliamentary approval.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: the legislature have approved the supplemental budget before the funds spend.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: While Parliamentary approval is required following approval from the Council of Ministers, this was not followed in practice in the 2008 supplementary budget. Parliament did eventually approve the supplementary budget however this was done after funds were expended.

IBP COMMENT
As the most recent supplemental budget was passed in 2008, IBP selected answer choice "c" for cross-country consistency.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to
spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

**D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

**E.** Not applicable/other (please comment).

**Iraq**

**D.**

**Score:** 0

**Sources:** Yes, an established formal process is in place. Section 9 para 6 state " Appropriations for contingency reserve funds may be used for payments that are urgent and that were unforeseen at the time the annual budget law was passed, if approved by the Council of Ministers and the Minister of Finance. The Minister of Finance shall propose the criteria for using reserve funds for approval by the Council of Ministers. All expenditures from the reserve will be reported to the body vested with national legislative authority. (page 12) And, this takes place in practice as when required.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** The executive by law or regulation it must obtain prior legislative approval before spending these contingency funds.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The law does not require the executive to seek prior approval from the legislature prior to spending contingency funds, and the executive does not seek such prior approval in practice. Thus, answer choice "d" is appropriate.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

**A.** Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No public involvement has been allowed

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Iraq

A.

Score: 100

Sources: Despite of the information below the legislation is not clear, as the audit program is
predetermined, but it does not mean that BSA can not intervene as and when required. - Board of Supreme Audit Law No.31, 2011 [http://d-raqaba-m.iq/pdf/about_law_en.pdf] - Article 3 state: "The Board of Supreme Audit shall undertake control over the following: a. The Public money, wherever exist. b. Works of entities subject to the Board’s control and audit throughout Iraq as per to the provisions of this law and the laws in force." (page 2) - Article 13 state: The Board has the following powers: 1. The right to access all the documents, transactions, orders and decisions related to audit and control, to conduct or supervise an at site stock count, and to obtain, as appropriate, from all the relevant administrative and technical levels all the clarifications, information and answers needed to carry out its mission. (page 4)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Reference could also be made to Section 14, Paragraph 2 in the Provisional Authority Order Number 95.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Iraq

B.

Score: 67
Sources: The BSA has set up quality assurance system and to report on its efficiency and effectiveness. Article 28

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Article 28 paragraph 2 specifies that audit and control reports will not be made public if they jeopardise national security. See bellow: "The Council shall make public to the media a list of the completed audit and control reports, and shall make available to the media and any relevant authority, on request, copies thereof, except for the reports that jeopardise the National Security, which may not be published without the consent of the COR."

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Iraq

B.

Score: 0

Sources: There is lack of clarity in the legislation as to who has the final say. However, appointment has been made in the past by the Prime Minister. Please refer to Article 19, page 6, Law 31, 2011, Board of Supreme Audit of Iraq. http://www.d-raqaba-m.iq/pdf/about_law_en.pdf

Comments:
118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Iraq

C.

Score: 33

Sources: In Iraq Parliament determine the budget for BSA in the same as other government department.
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The Budget may be prepared and presented by the executive but it is finally determined by the legislature.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Iraq

Score: 67

Sources: No, definitions are not provided.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: While not included in the budget, the public has access to the Provisional Authority Order Number 95 in which Section 2, titled "Definitions for the Purposes of this Law" contains definitions of key
RESEARCHER'S RESPONSE

Based on the definitions included in the Provisional Authority Order Number 95, the answer has been revised to answer choice "b".

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such requirement is place.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According a law of the executive it must be engage with the public during both the budget formulation and execution.
PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There is no specific requirement in law, except direction that budget processes should follow international standard in budget transparency.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Iraq

Score: 0

Sources: No such engagement or discussion take place.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The executive provides this information to the public(for discussion), but it is neither sufficient
nor provided in advance of the engagement.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

Such engagement does not take place; thus, answer choice "d" is appropriate.

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122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- **A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- **B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- **C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- **D.** The executive does not provide information, or does not engage with the public during the budget process.
- **E.** Not applicable/other (please comment).

**Iraq**

**Score**: 0

**Sources**: There is no formal requirement to engage the public. Apart from publication of the budget in the official newspaper article placed by the executive.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.

E. Not applicable/other (please comment).

**Iraq**

Score: 0

**Sources:** No formal requirements for public engagement on formulation of the budget or its priorities. Nothing actually happen.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** The executive put the mechanisms to identify the public’s perspectives on budget priorities, but the problem in implementation.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

We are not aware of any regulation or process is in place for identifying budget priorities or such
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

**A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

**B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

**C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

**D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

**E.** Not applicable/other (please comment).

**Iraq**

**Score:** 0

**Sources:** There is no formal public involvement in the budget or its execution.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Suggested Answer:** b.

**Comments:** There is no formal public involvement in the execution budget.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No public involvement in this process.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Iraq

D.

Score: 0

Sources: No formal public hearing takes place to discuss such issues

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No formal requirements for public such hearing and nothing actually happen.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Iraq
D.

Score: 0

Sources: No formal requirements or by law for holding such hearing and nothing actually happen in practice.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: No such reports released to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: The SAI do not involve the public in formulating its audit program, no such requirement is in place. The audit program usually done by SAI own executive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?
A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Iraq

D.

Score: 0

Sources: The process is not transparent or has a specific uniformity, the public may be engaged as when required for a particular investigation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
C. Not applicable/other (please comment).

**Iraq**

**B.**

**Score:** 0

**Sources:** No process or formal requirement to communicate with the public.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Even regular audit and control reports can be withheld from the public if they jeopardise national security. See Article 28, paragraph 2 in Law No. 31 Board of the Supreme Audit of Iraq. [http://d-raqaba-m.iq/pdf/about_law_en.pdf](http://d-raqaba-m.iq/pdf/about_law_en.pdf)

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133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

**A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

**B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

**C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

**D.** No, the SAI does not issue reports on the inputs it received from the public through public consultations.

**E.** Not applicable/other (please comment).

**Iraq**
Score: 0

Sources: no reports issued to the public in this regard.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER