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

Lebanon
<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>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Draft Budget Law Proposal</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Preamble of the Budget</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>The enacted Budget Law</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>(for EBP or Enacted Budget)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Public Finance Monitor. The Monthly Statistical Bulletin of the MoF</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Monthly Comparative Reports</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Audit Report of the Court of Accounts</td>
<td>2012</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Comments:** Full Title of the different publications of the Public Budget according to the Lebanese Public Accounting Law: Executive's Budget Proposal (EBP): Draft Budget Law Proposal مشروع قانون الموازنة العامة
Supporting EBP Document: Preamble of the Budget: فت chica الموازنة العامة المصدى
Enacted Budget: The enacted Budget Law: قانون الموازنة العامة المصدق
Year-End Report: Public Finance Annual Review by the Ministry of Finance: تقرير نهاية السنة للحسابات العامة لوزارة المالية

The phases and stages of enacting the Public Budget in Lebanon according to the Public Accounting Law: Sending out by the Ministry of Finance of the draft budget of each Executive entity First of April till 15th April. Preparation of the Budget in every Executive Entity: 15th April till 31st May. Study and discussion of the Budget in the Directorate of the Public Budget and Control of Expenditure in the MoF: First June till 31 July. Study of the draft Budget by the Minister of Finance: First August till 31 August. Study of the draft Budget by the Government: First September till 30 September Study of the draft Budget by the parliamentarian Commission for Finance and Budget: 15 October till 31 December. Study and enactment of the Budget by the General Assembly of the Parliament,: According to the Lebanese Constitution the deadline is the end of January of the following year. Signing of the Budget Law and publication in the Official Gazette.

**GOVERNMENT REVIEWER**

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


**PEER REVIEWER**

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

**Comments:** The Draft Budget Law Proposal for the year 2014 was submitted to the council of ministers in June 2014. This document was not enacted therefore the last enacted budget was that of the year 2005 and not 2014. The budget circular (Pre-budget statement) for the budget year 2013 was issued in May 2012 (later than the legal deadline set in April of every year). The statement for the year 2014 was not issued or was not available online (we could not verify if it was issued for internal purposes only)

---

**Table 2a. Details about Availability**

---

**Lebanon**
<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</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>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</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>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</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>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</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>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</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>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Sources:** Draft Law enacted by Decree 14969 of 30/12/1963 Public Accounting Law. Chapter 2.  
www.mof.gov.lb/ Portal of the Ministry of Finance in Lebanon
Comments: n/a

GOVERNMENT REVIEWER

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

Comments: Draft budgets are available for internal use in the Directorate of the Budget and in the Administrations also only since 2005. All information is considered too late to be useful since it has accumulated for 9 years without enactment by the Government or Parliament.

PEER REVIEWER

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

Comments: The researcher's comment on the draft budget proposal being available "for internal use in the Directorate of the Budget only since 2005" is not accurate since the budget proposals for many years (especially 2010, 2011, 2012) were available online. Also some of these draft (as shown in previous OBS) were issued within the legal time frame for the budget proposal and were therefore used.

IBP COMMENT

The researcher does not consider the document noted by the government reviewer to qualify as a Pre-Budget Statement.

---

**Table 2b. Details about Availability**

<table>
<thead>
<tr>
<th>Lebanon</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>
</tr>
<tr>
<td></td>
<td>Is it produced at all?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Is it published too late compared to the accepted</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Option 1</td>
<td>Option 2</td>
<td>Option 3</td>
<td>Option 4</td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td>----------</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>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>[N/A]</td>
<td>[N/A]</td>
<td>[N/A]</td>
<td>[N/A]</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:** [www.mof.gov.lb](http://www.mof.gov.lb) Public Accounting Law # 14969. Dated 30/12/1963. Chapter 2

**Comments:** Since the Budget has not been enacted since 2005, the only officials capable to have a look at the Budget are the staff in the Directorate of the Budget in the Ministry of Finance.

**GOVERNMENT REVIEWER**

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

**Comments:** [www.finance.gov.lb](http://www.finance.gov.lb)
PEER REVIEWER

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

Comments: The Audit report the researcher is referring to was done in 2012 but it was reviewing the year closing accounts for the years 2008, 2009, 2010. I do not think it should count as issued even for internal use since it does not pertain to the budget years we are discussing. In a contact with the court of accounts (phone inquiry) they said that "they do not issue audit reports on the budget unless it is enacted. so no report was issued since 2005" - quoting the court's staff. The court issues something called "Advisory opinions" where they answer requests for feedback on certain issues. As for the report referred to by the researcher, it was a review on the year closing accounts for the years 2008, 2009, 2010 submitted to them in March 2012.

RESEARCHER'S RESPONSE

I agree that the Audit Report for the 2012 closing accounts was not produced. Also, the MYR is not produced and the IYRs are published too late to be considered publicly available according to IBP guidelines.

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

Lebanon

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
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:** [www.mof.gov.lb](http://www.mof.gov.lb) Portal of the Ministry of Finance Public Accounting Law # 14969 dated 30/12/1963

**Comments:** N/A

---

**GOVERNMENT REVIEWER**

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

**Comments:** [www.finance.gov.lb](http://www.finance.gov.lb)

---

**PEER REVIEWER**

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

**Comments:** n/a

---

**RESEARCHER’S RESPONSE**

I agree that the AR for the closing accounts of 2012 is not produced. The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.

---

**Table 4. General Questions**

**Lebanon**

<table>
<thead>
<tr>
<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><strong>Is there a website or web portal for government fiscal information?</strong></td>
<td><strong>Yes</strong> <a href="http://www.finance.gov.lb">www.finance.gov.lb</a>. The information in the portal of the Ministry of Finance publishes general information but not much about the Budget</td>
</tr>
<tr>
<td><strong>Is there a law (or laws) guiding public financial management?</strong></td>
<td><strong>Yes</strong> The Public Accounting Law # 14969 of 30/12/1963 explains the public finances.</td>
</tr>
</tbody>
</table>
Are there additional laws regulating:
• Access to information?
• Transparency?
• Citizens participation?

[342x727]There are no laws regarding Access to information yet nor for transparency or citizen participation

Sources: www.mof.gov.lb/ Ministry of Finance Portal. Public Accounting Law # 14696 dated 30/12/1963

Comments: N/A

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).

Lebanon

D.
Score: 0
Sources: The Executive's Budget Proposal is produced for internal use only and therefore considered not publicly available. Therefore, answer "d" is chosen consistent with the Survey methodology.

Comments: Normally when the Budget is enacted, administrative units accounting for all expenditures are presented.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Since 2014 administrative units accounting for all expenditures are presented.

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

RESEARCHER'S RESPONSE
The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon
B.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, expenditures are presented by functional classification.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Since 2014 we adopt the new budget classification of GFS 2001

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

RESEARCHER'S RESPONSE
The EBP is produced for internal use only and therefore a "b" answer is appropriate, as per OBS methodology.

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).

Lebanon

B.
Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, the functional classification is compatible with international standards.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Since 2014 we adopt the new budget classification of GFS 2001
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).

Lebanon

B.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, expenditures are presented by economic classification.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Expenditures are presented by economic classification

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "b" answer is appropriate, as per OBS methodology.
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).

Lebanon

| Score: 0 |

Sources: N/A

Comments: When the Budget is enacted normally, the economic classification is compatible with international standards.

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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, programs accounting for all expenditures are 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.

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).
Comments: When the Budget is enacted normally, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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.

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).
Comments: When the Budget is enacted normally, multi-year estimates for programs accounting for all expenditures are 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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, individual sources of tax revenue accounting for all tax revenue are presented.

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

Suggested Answer: a.

Comments: Individual sources of tax revenue accounting for all tax revenue are presented in the
Executive's Budget Proposal.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

GOVERNMENT REVIEWER

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

Comments: Individual sources of non-tax revenue accounting for all non-tax revenue are presented in the Executive's Budget Proposal.

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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

Lebanon

B.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, multi-year estimates of revenue are presented by category.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Multi-year estimates of revenue are presented by category within the Budget Circular.

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

RESEARCHER'S RESPONSE
The EBP is produced for internal use only and therefore a "b" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Multi-year estimates for individual sources of revenue accounting for all revenue are presented.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: When the Budget is enacted normally, all three estimates related to government borrowing and debt are presented.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Comments: Information beyond the core elements is presented for the composition of the total debt outstanding in the Debt & Debt markets

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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

Suggested Answer: a.

Comments: Information beyond the core elements is presented for the macroeconomic forecast within the Budget Circular

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A
Comments: N/A

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion are presented within the Budget Circular

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

RESEARCHER'S RESPONSE
The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

Score: 0

Sources: N/A
Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion within the Budget Circular

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A
Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification) within the Budget Proposal of each year.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A
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).

Lebanon

B.

Score: 0

Sources: N/A

Comments: N/A

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.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

D.
Score: 0

Sources: N/A
Comments: N/A

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.

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).

Lebanon

B.
Score: 0

Sources: N/A
Comments: N/A

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

Suggested Answer: a.

Comments: Revenue estimates for BY-1 are presented by category.

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

RESEARCHER'S RESPONSE
The EBP is produced for internal use only and therefore a "b" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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

Comments: Individual sources of revenue accounting for all revenue are presented for BY-1.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

B.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Revenue estimates for BY-1 have been updated from the original enacted levels

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
The EBP is produced for internal use only and therefore a "b" answer is appropriate, as per OBS methodology.

<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, revenue estimates for BY-2 and prior years are presented by category.</td>
</tr>
<tr>
<td><strong>B.</strong> No, revenue estimates for BY-2 and prior years are not presented by category.</td>
</tr>
<tr>
<td><strong>C.</strong> Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Lebanon**

**Score:** 0

**Sources:** N/A

**Comments:** N/A

**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.

<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, revenue estimates for BY-2 and prior years are presented by category.</td>
</tr>
<tr>
<td><strong>B.</strong> No, revenue estimates for BY-2 and prior years are not presented by category.</td>
</tr>
<tr>
<td><strong>C.</strong> Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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.
031. 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).
The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).
GOVERNMENT REVIEWER

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

Suggested Answer: c.

Comments: In the Debt & Debt Markets the debt figures that reflect actual outcomes are presented from 2007

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0
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).

Lebanon

B.

Score: 0

Sources: N/A

Comments: N/A

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.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Estimates of all intergovernmental transfers are presented, but a narrative discussion is not included

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The EBP is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: Estimates of all transfers to public corporations are presented within the EBP

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The EBP is produced for internal use only and therefore a “d” answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).
040. Does 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).
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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.)
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).
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).
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).

**Lebanon**

D.

**Score**: 0

**Sources**: N/A

**Comments**: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A
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 (or any) programs.

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

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).
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).
Lebanon

D.

Score: 0

Sources: The Pre-Budget Statement is not produced and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer choice "d" was selected.

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Information beyond the core elements is presented for the macroeconomic forecast within the Budget Circular

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The Budget Circular cited by the GR does not qualify as a Pre-Budget Statement.

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).
Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Information beyond the core elements is presented for the government's expenditure policies and priorities within the Budget Circular

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The Budget Circular cited by the GR does not qualify as a Pre-Budget Statement.

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).
Lebanon

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Information beyond the core elements is presented for the government’s revenue policies and priorities within the Budget Circular

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The Budget Circular cited by the GR does not qualify as a Pre-Budget Statement.

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).
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).

**Lebanon**

B.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Multi-year expenditure estimates are presented within the Budget Circular
The Budget Circular cited by the GR does not qualify as a Pre-Budget Statement.

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).

Lebanon

D.

Score: 0

Sources: The Enacted Budget is not produced and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer choice "d" was selected.

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The Enacted Budget of 2005 presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
**RESEARCHER'S RESPONSE**

The 2014 EB is not produced therefore a "d" answer is appropriate, as per OBS methodology.

---

**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).

---

**Lebanon**

D.

**Score:** 0

**Sources:** N/A

**Comments:** N/A

---

**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.

---

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

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Enacted Budget of 2005 presents individual sources of revenue accounting for all revenue

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

RESEARCHER’S RESPONSE
The 2014 EB is not produced therefore a "d" answer is appropriate, as per OBS methodology.

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).
Lebanon

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: the amount of net new borrowing required during the budget year and interest payments on the debt for the budget year are presented within the Enacted Budget

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The 2014 EB is not produced therefore a "d" answer is appropriate, as per OBS methodology.

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).
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).
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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

D.

Score: 0

Sources: The In-Year Reports are published too late and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer choice "d" is selected.

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: c.

Comments: Actual expenditures are presented by economic classification.

PEER REVIEWER

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

Suggested Answer: c.

Comments: Actual expenditures are presented by only economic classification: [link to source]

RESEARCHER'S RESPONSE

The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).
Lebanon

B.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Comparison is made with the same period of previous year

PEER REVIEWER

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

Suggested Answer: a.


RESEARCHER’S RESPONSE

The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.

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).
B.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: In-Year Reports present actual revenue by category

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: [http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2014/Monthly%20PFM-January%202014%20-FINAL%20-clean.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2014/Monthly%20PFM-January%202014%20-FINAL%20-clean.pdf) - P. 5-6 It is worth mentioning that these reports are not timely and the last report was that of March 2014 (the reports for April to September were not yet published in October 2014).

RESEARCHER'S RESPONSE
The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.

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).
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).

Lebanon

B. Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The revenues presented in the In-Year Reports are compared with the previous year

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: They are compared with the previous year: http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2014/PFM-March%202014-Final.pdf - P.5-6

RESEARCHER'S RESPONSE
The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/a

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: All three estimates related to government borrowing and debt are presented.

PEER REVIEWER

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

Suggested Answer: a.


RESEARCHER’S RESPONSE

The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: Information beyond the core elements is presented for the composition of the total actual debt outstanding within the Debt & Debt Markets

PEER REVIEWER

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

Suggested Answer: c.


RESEARCHER'S RESPONSE

The IYRs the GR refers to are published too late (more than 3 months after the reporting period) and therefore not considered publicly available, as per OBS methodology.

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).

Lebanon

D. Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Comments: It is available internally.

PEER REVIEWER

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

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).

Lebanon

D. Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

Comments: It is available internally.

PEER REVIEWER

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

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.
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).
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).

Lebanon

D. 0

Score: 0

Sources: N/A

Comments: N/A

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

PEER REVIEWER
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).

Lebanon

B. Score: 0

Sources: N/A
Comments: N/A

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.

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).

Lebanon

D

Score: 0

Sources: N/a

Comments: N/A

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The MYR is not produced and therefore a "d" answer is appropriate, as per OBS methodology.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/a

GOVERNMENT REVIEWER

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

Comments: It is available internally

PEER REVIEWER

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

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).
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).
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).

Lebanon

D.

Score: 0
**Comments**: The Year-End Report does not present expenditure estimates by program.

**GOVERNMENT REVIEWER**

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

**Comments**: It is available internally

**PEER REVIEWER**

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

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).

**Lebanon**

D.

**Score**: 0


**Comments**: The Year-end Report does not present estimates of differences between enacted levels and the actual outcome for revenues.
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).

Lebanon

A. Score: 100


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.

Suggested Answer: b.

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).

Lebanon

B. Score: 67


Comments: The Year-end Report presents individual sources of revenue for all but roughly 6 percent of revenues.

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.

Suggested Answer: d.

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
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).

Lebanon

D.

Score: 0


Comments: The Year-end Report does not present estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome.

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.

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).

Lebanon

D.

Score: 0


Comments: Estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not 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.

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).

---

**Lebanon**

**D.**

**Score:** 0


**Comments:** Estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not 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.

---

**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).
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.
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).

Lebanon
D.

Score: 0


Comments: Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not 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.

---

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).

Lebanon

B.

Score: 0

Sources: N/A

Comments: N/A

GOVERNMENT REVIEWER

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

PEER REVIEWER
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).

Lebanon

D. 0

Score: 0

Sources: The Audit Report is not publicly available. Therefore, consistent with the Survey methodology, answer choice "d" is the appropriate response.

Comments: N/A

GOVERNMENT REVIEWER

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

PEER REVIEWER
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

B.

Score: 0
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.
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).

Lebanon

D.

Score: 0

Sources: The Articles in the Public Accounting Law 14969, in fact, were not changed as they were supposed to in accordance with the decision of the Parliament and the Westminster Foundation for Democracy to create a specialized advisory budget research unit, and the procedures are still those applied till today (August 2014).

Comments: What happened in May 2011, the Lebanese Parliament in partnership with the Westminster Foundation for Democracy launched an Advisory Unit to support parliamentary oversight within the framework of a program funded by the European Union did not take place. The launch of the Unit took place during a workshop organized under the patronage of the Speaker of Parliament reached a dead end. The Advisory Unit was supposed to provide professional and technical support to committees for financial oversight and legislative scrutiny and did not assist in improving parliamentary financial oversight of the government by strengthening the Finance Committee in its financial and budgetary roles, and its role as Public Accounts Committee."
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: The Parliament till 2014 is still paralyzed and no decision has been taken to the effect of changing the procedures of the Public Accounting Law to have the budget debated prior to the tabling of the Executive Budget Proposal in the floor or the respective commissions.
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).

Lebanon

D.
Score: 0

Sources: Public Accounting Law 14969.

Comments: The Executive (Directorate of Budget at the Ministry of Finance) does not discuss with the Legislature during the preparation process because this is not required by the Public Accounting Law 14969.

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.

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
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 budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Lebanon

D.

Score: 0

Sources: The Lebanese Constitution and the Public Accounting Law 14969.

Comments: Article 83 of the Constitution stipulates that every year, effective the beginning of October, the Government must submit to Parliament a full budget containing all the expenditures of the State and its revenues for the coming year and the budget is supposed to be voted article by article. Since 2006, because of political feuding unfortunately, the budget has not been enacted. This situation led to paralysis of the State. The government, since 2006, has been functioning through a policy of borrowing to meet the basic requirements of the country. This policy has led the public debt to reach 65 billion US$. If the various political parties and coalitions in Lebanon do not revise their present lack of vision of the future of the state and take a unified stand vis a vis the finances and economy of the country by finding a solution to enact the budgets of 2006 till 2015, the country is facing the risks of a total collapse.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: Usually, according to the Article 83 of the Constitution the deadline of submitting from the Council of Ministers is the 1st Tuesday of the 15th of October (regarding Draft Budget of 2013 and 2014).

PEER REVIEWER

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

Suggested Answer: b.

Comments: Article 83 of the Constitution and the Public Accounting Law stipulate that the legislature receives the budget proposal 3 months prior to the start of the budget year. In practice, the executive is not regularly able to respect this deadline so the period is less than three months. The executive presents
the budget law proposal to the legislator (committee on finance and budget) but since the parliament is inactive, the budget has not been discussed in plenary or enacted since 2005.

**IBP COMMENT**

While the budget is sent to a parliamentary committee, the peer reviewer confirms that the draft budget has not been "tabled" in Parliament since 2005; thus, consistent with the 2012 Survey, answer choice "d" is retained.

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).

**Lebanon**

D. Score: 0

**Sources**: The Constitution and the Public Accounting Law 14969.

**Comments**: N/A

**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.
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).

Lebanon

B. Score: 67

Sources: The Constitution and the Public Accounting Law 14969.

Comments: According to Legislative Decree (Law) 14969 Public Accounting Law dated 30 December 1963, Article 19, the concerned Parliamentary Commission and the Parliament during the discussion of the draft Budget or the extra draft credits have the authority to amend the Executive's Budget Proposal after obtaining the written approval of the Minister of Finance and the approval of the Council of Ministers. In article 84 of the Constitution it is stipulated that the Parliament cannot amend any article of the Budget but it can recommend after the end of discussions to suggest new laws carrying new expenditures.

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 84 of the Lebanese Constitution states the following: "During the discussion of the budget and draft laws involving the opening of supplementary or extraordinary credits, the Chamber may not increase the credits proposed in the budget or in the draft laws mentioned above either by way of amendment Or by means of a proposal. The Chamber may, however, adopt, by way of proposal, laws
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).

Lebanon

C.

Score: 33


Comments: According to the Constitution and the Public Accounting Law 14969, the Executive can move funds from the Reserves of the Budget to various administrative units without the approval of the Parliament (Article 26 of the Public Accounting Law). In case there is need to open a new exceptional or extra credit when the Parliament is in recess, the President of the Republic can issue a decree to this effect provided it is submitted to Parliament for approval when it reconvenes. According to Article 85 of the Constitution no exceptional credit can be passed without a Law. Article 27 of the Public Accounting Law reiterates this but it stipulates that exceptional credits can be decreed when the Parliament is in recession, taking into account what Article 26 of the Public Accounting Law stipulates regarding the rules and
conditions of transfer from the Reserves as indicated above.

GOVERNMENT REVIEWER

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

Suggested Answer: e.

Comments: He should get the approval with some exeptions according to the decree 11756/1963

PEER REVIEWER

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

Comments: The executive is legally required to seek approval of the legislative - Article 85 of the constitution: " No extraordinary credit may be opened except by a special law. Nevertheless, should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a Decree, based on a Decision of the Council or Ministers, to open extraordinary or supplementary credits or transfer appropriations in the budget as long as these credits do not exceed a maximum limit specified in the budget law. These measures are to be submitted to the Chamber for approval at the first ensuing session." Also articles 26 and 27 of the Lebanese Public accounting law back up this answer. In practice the executive is taking full control of the spending and budgeting in the light of the total absence of the legislative role in Lebanon.

RESEARCHER’S RESPONSE

The Executive is required by law to obtain prior legislative approval but this is not respected all the time because of the stalemate of the budget.

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).

**Lebanon**

C.

**Score**: 33

**Sources**: The Constitution and the Public Accounting Law 14969. [www.lebaneselaws.com](http://www.lebaneselaws.com)

**Comments**: The Executive is required by law to seek the approval of the Legislature as indicated in the first and second Paragraphs of Article 85 of the Constitution and Article 27 of the Public Accounting Law taking into account what Article 26 of the Public Accounting Law stipulates with regard the rules and conditions of transfers from the Reserves of the enacted budget. What is permitted and what is not with regards to transfers is well explained and clear in both the Constitution and the Public Accounting Law 14969.

**GOVERNMENT REVIEWER**

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

**Suggested Answer**: e.

**Comments**: Within the same articles, the executive does not seek input

**PEER REVIEWER**

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

**RESEARCHER'S RESPONSE**

The Executive is required by law to obtain prior legislative approval but this is not respected all the time because of the stalemate of the budget.

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).

Lebanon

C.

Score: 33

Sources: The Constitution and the Public Accounting Law 14969. www.lebaneselaws.com

Comments: According to the Constitution and the Public Accounting Law 14969, the Executive is to obtain the legislature's approval for any excess funds. The Constitution and the Public Accounting Law, stipulate that the Executive can move funds from the Reserves of the Budget to various administrative units without the approval of the Parliament (Article 26 of the Constitution). In case there is need to open a new exceptional or extra credit when the Parliament is in recess, the President of the Republic can issue a decree to this effect provided it is submitted to Parliament for approval when it reconvenes. According to Article 85 of the Constitution no exceptional credit can be passed without a Law. Article 27 of the Public Accounting Law reiterates this but it stipulates that exceptional credits can be decreed when the Parliament is in recess, taking into account what Article 26 of the Public Accounting Law stipulates regarding the rules and conditions of transfer from the Reserves.

GOVERNMENT REVIEWER

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

Suggested Answer: e.

Comments: There is no excess revenue.

PEER REVIEWER

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

The Executive is required by law to obtain prior legislative approval but this is not respected all the time because of the stalemate of the budget.

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).

Lebanon

C.

Score: 0

Sources: The Constitution and the Public Accounting Law 14969.

Comments: Since 2005, the Budget has not been enacted. The way expenditure of supplemental funds to the different administrative units were carried out, was done by approving "loans" by both the Executive and the Legislature that are not required to be paid back!

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: Since 2005, the Budget has not been enacted. The way expenditure of supplemental funds to the different administrative units were done by the application of the Provisional Twelfth Budget and opening extraordinary or supplementary credits by the Council of Ministers.
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).

Lebanon

D.

Score: 0

Sources: The Constitution and the Public Accounting Law 14969.

Comments: As mentioned previously in 2012, Article 85 of the Constitution stipulates that no exceptional credit can be enacted without a special Law. “Should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a Decree, based on the decision of the Council or Ministers, to open extraordinary or supplementary credits or transfer appropriations in the budget as long as these credits do not exceed a maximum limit specified in budget law. These measures are to be submitted to the Chamber for approval at the first ensuing session.”

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.
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).

Lebanon

D.

Score: 0

Sources: The Constitution and the Parliament's By-laws.

Comments: The Legislature is not bound by any legislation to hold open sessions to discuss Audit reports. The meetings of the parliamentary commissions are not open to the public or the press.

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).

Lebanon

B. Score: 67


Comments: The Lebanese Court of Account: In its Audit Act, the following is cited regarding its discretionary powers. Check the following link: http://www.coagov.com/subject.php. "The Court is responsible for checking the use of public funds and its compliance with existing laws and regulations and for prosecuting all government employees accused of violating laws and regulations governing the administration of public funds. The Court discharges its functions through three main activities: a pre-audit of government expenditures, a post-audit of government accounts, and the judicial prosecution of offending employees. The pre audit function faces some limitations at the revenues and expenditures levels: At the revenues level: - Assignment of revenues transactions exceeding 50 Million LL. - Sale of real estate transactions exceeding 5 Million LL At the expenditures level: - Transactions related to purchase of equipment and supplies, and public works and services exceeding 75 Million LL - Tenders reached by mutual agreement, including rent contracts exceeding 50 Million LL (US Dollars 30,000). - Purchase of real estate exceeding 100 Million LL - Transactions of grants and assistance exceeding 15 Million LL Article 33 of the Lebanese".

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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon
A.

Score: 100

Sources: N/A

Comments: The Court of Account in Lebanon, like the rest of the oversight institutions, report to the Prime Minister!

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.

Suggested Answer: a.

Comments: According to the law governing the SAI in Lebanon (http://www.coagov.com/subject.php?id=5) articles 10 and 12, the head of the SAI (or Court of Accounts) is immune in his post and can't be removed by the executive except if judged that he committed a major error in conducting his job. A committee composed of all heads of control agencies would look into the matter and propose to the Council of Ministers that he be dismissed. The other way is by submitting his resignation.

RESEARCHER'S RESPONSE
Despite the fact that the law exists, what is done in practice is a political consensus between the different sectarian factions who have to agree on a specific outcome to remove or maintain the head of the Court of Accounts. However, since this question is only talking about the law, I have changed my answer to "a."

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.
Comments: The Executive, through the authority invested in the Prime Minister, is the sole authority to decide the size of the funds to be allocated to the oversight and control agencies like the Court of Account (the Supreme Audit Authority in Lebanon).

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 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).

Lebanon
Score: 0

Sources: The Constitution and the Public Account Law. www.institutdesfinances.gov.lb
www.lebaneselaws.com

Comments: The budgetary definition of terms are clear to the professional. The layman may find some
difficulties in understanding certain terms. This is normal. Not all people are capable of understanding the
financial and accounting jargon. This is not the case in Lebanon only but throughout the world. Whoever
wants to understand the terms used, can read any book on public accounting where all the terminology is
well explained. The Institute of Finance at the Ministry of Finance publishes very simplified manuals that
explain the different financial and accounting procedures in both Arabic and English. Unfortunately there
is no mention to the existence of the manuals published by the Finance Institute in the legislature
publications or the Official Gazette.

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.

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).
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).
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: The Finance Committee, the Joint Committee and the rest of the committees in the Parliament hold meetings with the Executive only. The minutes of the parliamentary commissions meetings are not published and the public is not invited to attend these meetings.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: The Finance Committee holds meeting to discuss the budget of each ministry, autonomous offices and agencies separately. In addition, this process involves inter-governmental dialogue and discussions. However, the public is not consulted or involved in the budget process and these hearings are confidential and their minutes are not published.

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).
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).
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).

Lebanon

D.  
Score: 0

Sources: N/A

Comments: N/A
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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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).

Lebanon

A.

Score: 100


Comments: The Court of Account publishes its reports in the Official Gazette which is published every week on Thursday by the Secretariat General of the Office of the Prime Minister. All legislative publications are published in the Official Gazette since the creation of modern Lebanon (Le Grand Liban) in 1921 under the French Mandate. For further information, the website of the National Archives Institute could be also consulted at http://www.com.gov.lb/

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

IBP would accept answer choice "a" for this question as the Audit Court maintains an active website with an updated news feed.

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).

Lebanon

D.

Score: 0

Sources: N/A

Comments: N/A

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.