

# Open Budget Survey 2017

## Questionnaire

**Iraq**

January 2018



INTERNATIONAL BUDGET PARTNERSHIP  
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## COUNTRY QUESTIONNAIRE: IRAQ

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** Please refer to para 15, section 2 of Law 95, issued in June 2004,(page 2) it sets the dates for the fiscal year.  
<http://govinfo.library.unt.edu/cpa-iraq/regulations/20040604...> ([http://govinfo.library.unt.edu/cpa-iraq/regulations/20040604\\_CPAORD\\_95\\_Financial\\_Management\\_Law\\_and\\_Public\\_Debt\\_Law\\_with\\_Annex\\_A\\_and\\_B.pdf](http://govinfo.library.unt.edu/cpa-iraq/regulations/20040604_CPAORD_95_Financial_Management_Law_and_Public_Debt_Law_with_Annex_A_and_B.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition of the Law 95, issued in June 2004, Federal Budget Law 2017, the link is :

<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw.aspx>) and other laws are : 1- Amended Income Tax Law No. (113) of 1982 2- Consolidated Retirement Law No. (9) of 2014 3- Law of Service and Military Retirement No. (3) of 2010 Amended 4- The customs tariff No. (22) for the year 2010 amended 5- Law of sale and lease of state funds No. (21) for the year 2013 6- Real Estate Tax Law No. 162 of 1959 Amended 7-Law of salaries of State employees and public sector No. (22) for the year 2008 prepared 8- Customs Law No. 23 of 1984 as amended 9- Law amending the Civil Service Law No. (24) of 1960 Amended No. (1) for the year 1999 the link of the laws mentioned above is:  
[Http://www.iraq-ig-law.org/ar/tracker\\_laws](http://www.iraq-ig-law.org/ar/tracker_laws) ([http://www.iraq-ig-law.org/ar/tracker\\_laws](http://www.iraq-ig-law.org/ar/tracker_laws))

**Government Reviewer**

**Opinion:** Not Qualified

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** The Iraqi Government or the Ministry of Finance (MoF) does not usually publish or make available to the public the PBS, it is an internal document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** NA

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** Requirement under para 3, section 6 of Law 95 of 2004.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** The law requires the minister of Finance to produce the PBS (a circular) in June each year setting out guidelines and policy for the preparation of the Federal Budget.

**Sources:** Please refer to Law 95 of 2004 - section 6, para 2 and 3, on page 10. <http://govinfo.library.unt.edu/cpa-iraq/regulations/20040604...> ([http://govinfo.library.unt.edu/cpa-iraq/regulations/20040604\\_CPAORD\\_95\\_Financial\\_Management\\_Law\\_and\\_Public\\_Debt\\_Law\\_with\\_Annex\\_A\\_and\\_B.pdf](http://govinfo.library.unt.edu/cpa-iraq/regulations/20040604_CPAORD_95_Financial_Management_Law_and_Public_Debt_Law_with_Annex_A_and_B.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Circular - Guideline for the Preparation of Federal Budget 2017 this document was never made available to the public nor was it published on the MoF website.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8:** Is there a “citizens version” of the PBS?

- a. Yes
- b. No

**Answer:** b.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 10 October 2016

**Sources:** This is requirement under Law 95 of 2004, para 8, section 6 on page 11. This year, for the first time ever, the budget bill was published on 30 Oct 2016, on the Ministry of Finance website. However, the main estimates were not published. Therefore, the EBP is not considered publicly available. See a link to the draft budget bill below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 10 October 2016 As required under Law 95 of 2004, para 8, section 6 on page 11. This year, the budget bill was published on 30 Oct 2016, on the Ministry of Finance website. However, the main estimates were not published. Therefore, the EBP is not considered publicly available. See a link to the draft budget bill below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>

**Comments:** While the budget bill was published on 30 October 2016, Law 95 of 2004, para 8, section 6 states that the budget bill should be submitted to the legislature by the 10th of October.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree and have changed the score accordingly.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** d.

**Sources:** In previous years EBP was not released to the public before or after its approval by the Council of Ministers. For the 2017 fiscal year, the budget bill was published online, but the main estimates were not published online. Therefore, the EBP is not considered publicly available.

**Comments:** Researcher: The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>

**IBP comment:** For the 2017 fiscal year, the budget bill was published online, but the main estimates were not published online. Therefore, the EBP is not considered publicly available and response "d" is appropriate.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** n/a

**Sources:** Iraq Ministry of Finance website shows that the date of publication is 30th October 2016 for the budget bill - however, the main estimates are not posted.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Iraq Ministry of Finance website shows the budget bill is published on the date provided [see attachment].

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** n/a

**Sources:** Budget bill 2017 published on the Ministry of Finance website on 30 October 2016. Budget bill URL: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#> (http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** A format is PDF

**IBP comment:** See response to question EBP2.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** It is a requirement under the Law to produce EBP - law 95 of 2004, para 8, of section 6 - page 11 of the Law.

**Comments:** Researcher: Note that the budget bill 2017 was made available to the public for the first time on October 30, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The budget bill 2017 was made available to the public for the first time on October 30, 2016.

**IBP comment:** See response to question EBP-2.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** Apart from the fact it is a requirement under the law, Ministers has recently made public statement to confirm that the Council of Ministers currently considering certain issues within the Federal Budget.

**Sources:** Please see attached reference in news paper regarding the Finance Minister's statement in relation to 2017 EBP.

**Comments:** Researcher: The Ministry of Finance has published the budget bill 2017 on its website on 30 October 2016, but the main estimates were not published online. Therefore, the EBP is not considered publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Draft Federal Budget Law for the Republic of Iraq for the Financial Year 2017

**Sources:** Draft copy - for internal use only

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The budget bill 2017 published on the Ministry of Finance website on 30 October 2016. Budget bill URL:

<http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#> (<http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>)

**Comments:** According Draft Federal Budget Law for the Republic of Iraq for the Financial Year 2017

**IBP comment:** See response to question EBP-2.

**EBP-8:** Is there a “citizens version” of the EBP?

- a. Yes
- b. No

**Answer:** b.

**Sources:** na

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** na

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree

**Suggested answer:** The last year will be taken in consideration

**Comments:** FY 2017

**Researcher response:** OBS 2017 looks at the most recent document that was published online before the research cut-off date of December 31st 2016. While the appropriations for fiscal year 2017 were approved in December 2016, they were not published by the end of December 2016. Hence, we are assessing the enacted budget for fiscal year 2016.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 03 January 2016

**Sources:** As published in the official gazette Al Waqaa Al Iraqia

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree

**Suggested answer:** The Iraqi Parliament ( legislature) approved the EB 2017 in 21- Dec- 2016 ,and published in the Official Journal No 4430 in January, 9,2017 The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>)

**Comments:** 21- Dec- 2016

**IBP comment:** See response to question EB-1a.

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted



d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** b. (67)

**Sources:** Official Journal Al Waqaa Al Iraqia

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The difference between the dates 03 January 2016 and 18 January 2016 constitutes 15 days. As such option b, specifying 'between two weeks and six weeks' has been selected.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Published in the Official Journal No 4430 in January, 9,2017 The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>)

**Researcher response:** We agree with the peer reviewer that FY 2016 is used for this question and the EB was published on 18th January 2016. For this reason, we have changed the score to "b".

**IBP comment:** In response to the comment provided by the government reviewer please see response to question EB-1a.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 18 January 2016

**Sources:** As published in the Official Journal No 4394

**Comments:** Researcher: The Federal Budget 2016 was Enacted on 3 January 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** As published in the Official Journal No 4430 in January, 9,2017 The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>)

**Comments:** Published in the Official Journal No 4430 in January, 9,2017

**Researcher response:** The date has been changed for publication on line which was the 18th January 2016.

**IBP comment:** See response to question EB-1a.

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** As published in the official Gazette on 18/1/2016

**Sources:** Please refer to previous reference

**Comments:** Researcher: The Link for the publication in the official Journal is: <http://www.moj.gov.iq/view.2095/> (<http://www.moj.gov.iq/view.2095/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The published in the Official Journal No 4430 in January, 9,2017 The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>)

**Comments:** Please refer to previous reference

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.bayancenter.org/en/wp-content/uploads/2015/12/Fin...> (<http://www.bayancenter.org/en/wp-content/uploads/2015/12/Final-Iraq-Budget-2016.compressed.pdf>)

**Sources:** Please see the URL to the official Gazette. The EB was published within two weeks of its enactment. It was approved on 3 January 2016 and published on 18 January 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>)

**Researcher response:** -

**IBP comment:** See response to question EB-1a.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The Federal Budget Law 2016 published as a Word or PDF and therefore the tables or not machine readable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>) In addition to the I have mention earlier that all the data which are available on the MoF site. The link is : <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>)

**Researcher response:** The data was published in 2017 and because the OBS research cut-off phase is 31 December 2016, these links cannot be considered. For this reason, score "c" is appropriate.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Law 1 Year 2016 The Federal Budget Law for the Republic of Iraq for the Financial Year 2016

**Sources:** Please see the link below

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Law 1 Year 2017 The Federal Budget Law for the Republic of Iraq for the Financial Year 2017

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

a. Yes

b. No

**Answer:** b.

**Sources:** NA

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The publication in the official Journal is link : <http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx> (<http://www.mof.gov.iq/Pages/ar/FederalBudgetLaw.aspx>) In addition to the I have mention earlier all the data which are available on the MoF site. The link is : <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>)

**IBP comment:** The links provided by the reviewer do not lead to a citizen's budget. The score remains "b".

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016

**Sources:** na

**Comments:** Researcher: The fiscal year January 2016 - December 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** na

**Sources:** na

**Comments:** Researcher: The Iraqi Ministry of Finance does not have a policy to produce Citizen's Budget even though the Financial Management Law 95 of 2004 requires the government to adopt international best practice throughout the budget processes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016/ FY 2015

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition for the year of 2016 as it is the basic, we need to use the answers of 2017 due to our release for the OB site in April 2017.

**IBP comment:** The OBS research cut-off phase is 31 December 2016. For this reason, documents published in 2017 cannot be considered for this round.

**IYRs-2: When are the IYRs made available to the public?**

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** IYR are published on Ministry of Finance Website These are monthly reports produced within 3 months.

**Comments:** Researcher: I agree there has been marked improvement, this year in particular, for example IYR for the month of August 2016 has now been publish on MoF website in October 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** the correct answer is (a), as the structure of the Financial Management Law. We can find it in the link bellow:

<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx> (<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>) in the Open Budget Site inside the Ministry of Finance site. A title of OB documents . Then choose report as title: In-Year Report April 2017 published in 14/Jun/2017 In addition, previously we published our documents in the website of the Ministry of Finance in a title of Public Financial Reports, because we release the OB website in April 2017,. In addition According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014).

**Researcher response:** OBS 2017's research cut-off date for assessing documents was 31 December 2016. Document's published online after this date are not being assessed. For this reason, score "c" is appropriate.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** The exact dates have been provided. The right reports have been selected included those with reference to FY 2015 as OBS methodology requires us to consider the last 12 IYRs published. IYR monthly reports Date of Publication September 2016 23 November 2016 August 2016 30 October 2016 July 2016 11 October 2016 June 2016 5 October 2016 May 2016 August 2016 April 2016 July 2016 March 2016 July 2016 February 2016 May 2016 January 2016 May 2016 December 2015 March 2016 November 2015 March 2016

**Sources:** The reports can be found from the Iraq Ministry of Finance Website. <http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx> (<http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Given that the financial year of question is FY 2016, all In-Year Reports should correspond to these dates. The URL provided has such information and as such IYRs for November/December 2015 should be removed while IYRs for October/November/December 2016 should be added. <http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx> (<http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The exact dates can be found here: <http://www.mof.gov.iq/pages/MOFPublicReports.aspx>

(<http://www.mof.gov.iq/pages/MOFPublicReports.aspx>) IYR monthly reports Date of Publication September 2016 23 November 2016 August 2016 30 October 2016 July 2016 11 October 2016 June 2016 05 October 2016 Also according to the Accounting Department , the publish of the reports are every month after release of the OB site in March 2017. Like : 1- The report of Government Account February 2017 published in 30/April/ 2017 2- The report of Government Account March 2017 published in 4/May/ 2017. 3-The report of Government Account April 2017 published in 14/jun/ 2017.

**Researcher response:** The exact dates have been provided. The right reports have been selected included those with reference to FY 2015 as OBS methodology requires us to consider the last 12 IYRs published.

**IBP comment:** See response to question IYR-2.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Based on my monthly research on Ministry of Finance reporting.

**Sources:** The report can be found on Iraq Ministry of Finance Website

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, the published date can be found in OB site inside the MoF website the link:

<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>)

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx> (<http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx>)

**Sources:** In Year Reports are published on the Ministry of Finance website please see the above link.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, the published link can be found in OB site inside the MoF website as : <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>

(<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>)

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The IYRs reports from 2016 are not available in a machine readable format. In earlier year, in year implementation data was available in an Excel format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The correct answer is (a) because all the format documents are in Excel sheets. All the financial reports in Excel Sheet since 2015, 2016 and 2017 reports. It can be found in MoF and OB sites. See here: <http://www.mof.gov.iq/pages/MOFPublicReports.aspx>

(<http://www.mof.gov.iq/pages/MOFPublicReports.aspx>) OR in OB sites link is: <http://www.mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

(<http://www.mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>) then choose report as title: In-Year Report April 2017

**Researcher response:** The year end Dec 2016 report was published published in April 2017, though the tab at the bottom of excel sheet says Sept 2016. The report for mid year, June 2016 was published in April 2017, which is after the OBS research cut-off date of 31st December 2016. For this reason, score "c" is appropriate.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Over the past year, there has been marked improvement in reporting in term of timing of publishing the reports on line.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** The translated title for the attached reports is: "Report of Implementing the Budget for the month of May 2016" The title is the same for the other monthly reports considered, but the month is replaced with the month in question.

**Sources:** Please see attached report

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** 1- the report title is(State account until April 2017 for the federal budget ) the link is :

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AD%D8%B3%D8%A7...>

(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AF%D9%88%D9%84%D8%A9%20%D9%849>

OR - the link for (Government Account March 2017) is: <http://www.mof.gov.iq/obs/ar/Pages/obsDocuments.aspx>

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

**IBP comment:** See response to question IYR-2.

**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

**Answer:** b.



**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** na

**Comments:** Researcher: The Mid Year report for budget year 2016 would be due for publication in September 2016. However, the MoF does not conduct a Mid Year Review nor does it publish any kind of report to that affect .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** The Government does not produce MYR and therefore no reports to be issued.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** MoF produces Mid-Year Review according to Stand By-Arrangement with IMF in 2016 as it is an official use and all numbers was published in the web site of IMF.

**Researcher response:** The report referred to by the reviewer is in relation to Standing By arrangement to provide Iraq with a development loan. Please see the attached link. <https://www.imf.org/external/np/loi/2015/irq/122215.pdf>Howev...

(<https://www.imf.org/external/np/loi/2015/irq/122215.pdf>However) while Mid-year report is specified as a requirement there is no evidence that one document that qualifies OBS criteria was indeed published. For this reason, score "d" is appropriate.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** na

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** na

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** na

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** It not a requirement under the current legislation.

**Peer Reviewer**  
**Opinion:** Agree with Comments

**Comments:** While a Mid-Year Report is not produced, it is still required under Law 95, Section 11, Para 5.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** MoF produces Mid-Year Review according to Stand By-Arrangement with IMF in 2016 as it is an official use and all numbers will be published in the web site of IMF

**IBP comment:** See response to question MYR-2.

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** na

**Sources:** NA

**Comments:** Researcher: There is no policy or specific requirement in law to conduct a Mid Year Review.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** MoF produces Mid-Year Review according the memorandum on Economic and Financial Policies that presents recent developments in 2016 and early 2017, outlook and economic and financial policies in 2017 - 19 regarding Iraq's Stand -By Arrangement (SBA) with (IMF). As it is an official use and all numbers will be published in the web site of IMF. This agreement was signed on 2016. link is:

<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>)

<file:///C:/Users/user/Downloads/cr16379a.pdf>

**Comments:** The correct answer is C

**Researcher response:** It is undoubtedly that the IMF report is an important and valuable document given the government commitment to provide audited report. However, it does not provide , as yet, comparison data in relation to Federal Budget performance as well as the current report is an annual document and not Mid year review. As and when this report meets with OBS and OECD guide lines it can then be considered. For this reason score is unchanged.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a “citizens version” of the MYR?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** na

**Comments:** Researcher: The FY 2016

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** FY 2015

**Comments:** No Year-End Reports have been published since FY 2013. However, the most recent YER for which publication should have taken place is FY 2015, based on IBP's 'Guide to Transparency in Government Budget Reports', page 38.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** 2016 was the last year for issuing YER.

**Comments:** FY 2016

**Researcher response:** According to OBS methodology, the correct fiscal year to be assessed for the most recent YER (before December 31st 2016) is FY 2015

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** The YER 2015 has not been finalised or published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Please refer to Law 95 of 2004 - section 11, one of the tasks of MoF is producing the YER for period of six months or less after the end of the budget year. please follow up the link: <http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>  
(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)  
The report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016),

**Researcher response:** The document the reviewer refers to is the CPA order 95 of 2004. which requires the YER to be produced within 6 months of the year end. However, YER 2015 was published in April 2017 outside OBS guidelines as well as the government own legislation. this report is still not available on MoF website but the reviewer matrix shows it has been done but cannot open the link. Score "d" remains appropriate.

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** MoF published the YER 2015 ,2016 and you can see it in the link below: <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>  
(<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>  
(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)  
**Comments:** YER 2015 ,2016.

**IBP comment:** The document cited by the reviewer was published after the OBS research cut-off date of 31st December 2016. For this reason, the score is unchanged.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** na

**Comments:** Researcher: The MoF do publish YER but always far too late. For instance, the latest report published is for the year 2013. please see the link below: <http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** MoF published the YER 2015 ,2016 and you can see it in the link below: <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx> (<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>). The date is : 14- Apr- 2017 In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (2016 تنفيذ الموازنة لغاية كانون الأول), please follow up the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>  
(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)  
The date is : 8-March-2017

**Comments:** Because of the OB site that was released recently

**IBP comment:** See response to question YER-3a.

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Ministry of Finance website The YER 2015 has not been published and therefore outside OBS methodology. Attached is the YER for 2013 for information only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** MoF published the YER 2015 ,2016 and you can see it in the link below: <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx> (<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (2016 تنفيذ الموازنة لغاية كانون الأول), please follow up the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>  
(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)  
**Comments:** <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx> (<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>)

**IBP comment:** See response to question YER-3a.

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** The older reports are in Excell format

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** The format of file is excel sheet , the link is : <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>

(http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (2016 تنفيذ الموازنة لغاية كانون الأول), please follow up the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>

(http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A79

**IBP comment:** See response to question YER-3a.**YER-6a: If the YER is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.**Sources:** The YER 2015 has not been finalised due to political issues and as such it is not available.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** na**IBP comment:** See response to question YER-3a.**YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."****Answer:** The YER 2015 is not published on MoF website due to the fact it is not finalised or approved for publication.**Sources:** The YER 2015 is not published on MoF website due to the fact it is not finalised or approved for publication. Please see the Ministry of Finance webpage. - The link for the last month, ie Dec 2015 is: <http://www.mof.gov.iq/pages/ar/PublicFunndss.aspx> (http://www.mof.gov.iq/pages/ar/PublicFunndss.aspx) - The link for year end accounts, which usually not the same as the above, as with year end accounts it includes certain adjustments and provisions, the link is: <http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx> (http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."****Answer:** n/a**Sources:** Ministry of Finance.**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The report is available in the link : <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>

(<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>

(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7...>)

**Comments:** The report is available in the link : <http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>

(<http://www.mof.gov.iq/obs/en/pages/obsdocuments.aspx>) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>

(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7...>)

**IBP comment:** See response to question YER-3a.

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** The government does not produce citizen's budget or any other such reports

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014

**Sources:** na

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** FY 2015

**Comments:** The most recent Audit Report for which publication should have taken place is FY 2015, based on IBP's 'Guide to Transparency in Government Budget Reports', page 42.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** 2013 was the last year for published the Audit Report , the link is : <http://www.mof.gov.iq/pages/MainMOF.aspx>

(<http://www.mof.gov.iq/pages/MainMOF.aspx>) in the Public Financial Reports The title is Audit Report (SBA) Yr 2013 or (التقرير النهائي لديوان الرقابة المالية لسنة 2013.pdf) in 18/12/2016,OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>) and there is another report from External Audit, by the title ( تقرير مدققي الحسابات المستقلين الى الحكومة العراقية ) in 22/2/2017

**Comments:** FY 2013

**Researcher response:** FY 2014 is the correct year to be considering for this OBS round. For Audit Report of FY 2014 to be considered publicly available, it should have been published before June 30 2016 (within 18 months of the end of calendar fiscal year 2014).

**AR-2:** When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** the AR are not publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Referring to the law no. 95 for the year of 2004, section 11, article 8. The last year for publishing on 2013 the Audit Report, the link is : <http://www.mof.gov.iq/pages/MainMOF.aspx> (<http://www.mof.gov.iq/pages/MainMOF.aspx>) in the Public Financial Reports The title is (التقرير النهائي لديوان) (الرقابة المالية لسنة 2013) in 18/12/2016, OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>) And there is another report from External Audit, by the title ( تقرير مدققي الحسابات المستقلين الى الحكومة العراقية ) in 22/2/2017

**Researcher response:** As the OBS research cut-off date is 30th December 2016, the latest audit report to be considered to be published was for FY 2013. For this reason, score "d" is appropriate.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** The document is not published and not publicly available. The AR 2013 is latest document published on 4 Jan 2015.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Published on 18 December 2016 at the Mof website

**Comments:** Published on 18 December 2016

**IBP comment:** See researcher's response to Q AR-2.

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** You can find the date of publication of the report through the following: Home ... General Financial Reports ... More details in Arabic: ( الرئيسية ... التقارير المالية العامة ... تفاصيل اكثر

**Comments:** the right scoring is c

**IBP comment:** See researcher's response to Q AR-2.

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** na

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The link is : <http://www.mof.gov.iq/pages/MainMOF.aspx> (<http://www.mof.gov.iq/pages/MainMOF.aspx>) in the Public Financial Reports The title is Audit Report (SBA) Yr 2013 in 18/12/2016, OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>



(<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>) and there is another report from External Audit, by the title ( تقرير مدققي الحسابات المستقلين الى الحكومة ) العراقية ) in 22/2/2017

**Comments:** <http://www.mof.gov.iq/pages/MainMOF.aspx> (<http://www.mof.gov.iq/pages/MainMOF.aspx>) in the Public Financial Reports The title is Audit Report (SBA) Yr 2013 in 18/12/2016,OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>

(<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>) and there is another report from External Audit, by the title ( تقرير مدققي الحسابات المستقلين الى الحكومة ) العراقية ) in 22/2/2017

**IBP comment:** See researcher's response to Q AR-2.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The report is only published in PDF format

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** It is a legal requirement to produce the Audited accounts and must be approved by Parliament. Law 95 of 2004. However, we understand due to political conflict the AR has not been approved or published since 2011.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** the select is : a

**IBP comment:** The correct year is FY 2014 for this OBS round. Accordingly, the score remains "c".

#### AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** We know of this through internal sources in Parliament and Ministry of finance.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** NA, the AR not published and therefore I am not able to name the report. The title of the latest report is : The Final Accounts for the Republic of Iraq as at 31 December 2013.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://www.mof.gov.iq/pages/MainMOF.aspx> (<http://www.mof.gov.iq/pages/MainMOF.aspx>) OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>) OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>)

**Comments:** <http://www.mof.gov.iq/pages/MainMOF.aspx> (<http://www.mof.gov.iq/pages/MainMOF.aspx>) OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>) OR <http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/Pages/ar/FinalAccounting.aspx>)

**IBP comment:** See response to Q AR-2.

**AR-8:** Is there a “citizens version” of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** na

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1 a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** Ministry of finance is mainly responsible for publishing such reports. However there are others, please see the links below: Ministry of Finance: <http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx> (<http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx>) Iraq Council of Ministers: <http://www.cabinet.iq/> (<http://www.cabinet.iq/>) Official Journal: <http://www.moj.gov.iq/facts/> (<http://www.moj.gov.iq/facts/>) Iraq Parliament: <http://www.parliament.iq/english/> (<http://www.parliament.iq/english/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ministry of Finance released the Open Budget portal in MOF website in April 2017 to publish the financial reports and OBS the link is: <http://www.mof.gov.iq/obs/en/pages/default.aspx> (<http://www.mof.gov.iq/obs/en/pages/default.aspx>) <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) <http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx> (<http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx>) This portal contains reports and charts the following is links address: <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) <http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>) <http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>) <http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>) <http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>) <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>)

(<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) <http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx>  
(<http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx>)

**IBP comment:** All documents cited by the reviewer cannot be considered as they are published after the OBS research cut-off date of 31st December 2016.

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** The links below is for the in year reports and the second is for the year end accounts:  
<http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx> (<http://www.mof.gov.iq/pages/ar/AnalyticalReport.aspx>)  
<http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx> (<http://www.mof.gov.iq/pages/ar/FinalAccounting.aspx>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Note the question specifies the information being available for the current fiscal year. Attached links provide information for the fiscal year 2016.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ministry of Finance released the Open Budget portal in MOF website in April 2017 to publish the financial reports and OBS charts the following are links address: <http://www.mof.gov.iq/obs/en/pages/default.aspx> (<http://www.mof.gov.iq/obs/en/pages/default.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx> (<http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx>) This portal contains charts the following is links address: <http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx>)

**IBP comment:** See response to question GQ-1a.

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

- a. Yes
- b. No

**Answer:** b.

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

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** consolidated revenue and expenditure data be downloaded for multiple years, however, it is not consistent and FYs are frequently missing.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Data for the years 2015 and 2016 can be downloaded through the OB Portal in MOF website as the following title (OBS Documents) are links address: <http://www.mof.gov.iq/obs/en/pages/default.aspx> (<http://www.mof.gov.iq/obs/en/pages/default.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx> (<http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx>)

**Researcher response:** The links and documents cited by the reviewer were published after the OBS research cut off date. For this reason, score "b" is appropriate.

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** The information available on line on the Ministry of Finance website some in Excel format, others in word, with simple graphs and diagram for illustration. Please see attached a copy of the latest IYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** There is visualizations Data for the years 2015 and 2016 can be downloaded through the OB Portal in MOF website as the following title ( OBS Charts) are links address: <http://www.mof.gov.iq/obs/ar/Pages/default.aspx> (<http://www.mof.gov.iq/obs/ar/Pages/default.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>)  
<http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx>)

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** The Financial Management Law no 95 2004 cover among other issues the following regulations: Annex 1, page 1, Section 1, para 2 and 3, on page 1 - refer the Principles of Transparency and Comprehensiveness; Article 44, on page 4, define Public availability; Section 6, on page 9, Budget Preparation and the time table; Section 7, page 11, Budget Law, policy in preparing the budget document; Section 13, on page 19, Internal Audit. The FBSA law 31 of 2011 - cover a large range of responsibilities, such as: Article 3, page 2- Auditing public money and work entities; Article 4, page 2 - Safe guarding public money, accounting standards and enhance efficiency; Article 6,a, page 3 - audit and Control over accounting activities and public spending; Article 10, page 5 - Audit examining public revenue, expenditure and commitments, etc.; Article 11, page 6 - Auditing in accordance with international standards; Article 28 (C), page 14 - Public availability.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** There are no specific law relating to transparency, citizen participation, such legislation are in bedded within other legislation s.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Note that Law 95 also states the process should conform to international best practices, which includes transparency.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Iraqi cabinet was issued the decision of the Council of Ministers no. 326 year of 2016. The decision provides to post the project of the Federal Budget Law ( EBP) each year on the official web site of MoF after the approval of the Council of Ministers in addition to post the auditing report of BSA for the recent year.

**Researcher response:** This Council decision cited by the reviewer is in line with Law 95, which requires the MoF to publish the Federal budget and accounts within set time scale and in accordance with international standards. This law is published by the government. For this reason, we agree with the reviewer and have changed the score to "a".

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "d" is chosen.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** While the EBP is considered to not be available to the public according to the survey methodology in Section 1, it was also released to the public on 30 October 2016, considered late as per the OECD's Best Practices for Budget Transparency.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#> Paragraph 2 (First) of the The budget bill 2017 above refers to : (The amount of (95062262490) thousand dinars (ninety-five trillion and sixty-two Billion and two hundred and sixty-two million and four hundred and ninety thousand dinars). For the expenses of ministries and non-parties Associated with the Ministry for the fiscal year 2017, and when the addition of the amount of internal and external debt installments (560,888,380 thousand dinars) five trillion six hundred and eight billion eight hundred and ninety-eight million And three hundred thousand dinars), will become the total expenditure for the fiscal year 2017 (10067160790) thousand dinars (one hundred Trillion and six hundred and seventy-one billion and one hundred and sixty million and seven hundred and ninety thousand dinars) distributed according to (Field / 3 Total Expenditure) of (Table B / Expenditure by Ministries) attached to this law)

**Researcher response:** For the 2017 fiscal year, the budget bill was published online, but the main estimates were not published online. Therefore, the EBP is not considered publicly available according to the survey methodology in Section 1. For this reason, score "d" is selected. The score is unchanged.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "b" is chosen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#> Paragraph 2 (First) of the The budget bill 2017 above refers to : (The amount of (95062262490) thousand dinars (ninety-five trillion and sixty-two Billion and two hundred and sixty-two million and four hundred and ninety thousand dinars). For the expenses of ministries and non-parties Associated with the Ministry for the fiscal year 2017, and when the addition of the amount of internal and external debt installments (560,888,380 thousand dinars) five trillion six hundred and eight billion eight hundred and ninety-eight million And three hundred thousand dinars), will become the total expenditure for the fiscal year 2017 (10067160790) thousand dinars (one hundred Trillion and six hundred and seventy-one billion and one hundred and sixty million and seven hundred and ninety thousand dinars) distributed according to (Field / 3 Total Expenditure) of (Table B / Expenditure by Ministries) attached to this law)

**IBP comment:** See response to question 001.

**3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "b" is chosen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X". According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and all numbers was published in both the web site of IMF and MOF website.by (<http://website.by>) links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Also please follow up at pages (33),and follow up at pages (25-42) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.) In addition The tables that attached to the Budget Code are the same tables that are provided to the Parliament and are approved, for 2017,MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : (قانون الموازنة العامة الاتحادية للسنة المالية 2017) Please follow up pages (39,40,41) that represent the table (b) as title (جدول (ب) النفقات حسب الوزارات لسنة / ) expenditures by ministries for the year / 2017 (Ministries) centrally funded service departments (الابواب) الدوائر الخدمية الممولة مركزيا (٢٠١٧)

**IBP comment:** See response to question 001.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "b" is chosen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X". The tables that attached to the EB are the same tables that are provided to the Parliament and are approved, for 2017 MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : (قانون الموازنة العامة الاتحادية للسنة المالية 2017) that present expenditures for the budget year by economic classification. Please follow up table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات الرئيسية لسنة / ٢٠١٧) included at pages(46,47, ..., 57). In addition according to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and all numbers was published in both the web site of IMF and MOF website.by (<http://website.by>) links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow up at pages (33),and follow up at pages (29 and 32 and 35) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "b" is chosen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was published in both the web site of IMF and MOF website.by (http://website.by) links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (http://www.imf.org/external/np/loi/2016/irq/12162016.pdf) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Also please follow up at pages (33),and follow up at pages (29 and 32 and 35) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.

**IBP comment:** See response to question 001.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "d" is chosen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The tables that attached to the EB are the same tables that are provided to the Parliament and are approved, for 2017 MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (http://www.mof.gov.iq/pages/ar/FederalBudgetLaw). as title : (قانون الموازنة العامة الاتحادية للسنة المالية 2017.pdf) that present expenditure estimates for individual programs. Please follow up table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات الرئيسية لسنة ٢٠١٧ / البرامج الخاصة) included (Ministries,individual programs) at pages(46,47, ..., 57).

**IBP comment:** See response to question 001.

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, so "d" is chosen. The EBP does not normally present revenue or expenditure estimates by multi year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**





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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No such information presented in the EBP 2017 or in previous years. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The tables that attached to the EB are the same tables that are provided to the Parliament and are approved, for 2017 MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : (قانون الموازنة العامة الاتحادية للسنة المالية 2017) Please follow up page (38) which present: Oil and Mineral Resources Revenues : (Thousand ID) Taxes on income and wealth 3,451,161,533 1 Commodity tax and production fees 1,995,201,367 1 04 Fees 688,766,762 1 Share of the budget of the public sector profits 886,935,000 1 Capital income 125123504 Transfer income 2,809,607,233 1 Other income. 1104400601 Grand total: 79,011,421,000

**IBP comment:** See response to question 001.

**11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP 2017 does present revenue estimates by category but not in multi year. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce present revenue estimates by category (such as tax and non-tax) for(2017-2019), but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004.

**IBP comment:** See response to question 001.

**12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No multi year estimates presented in the EBP 2017 or in previous years. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce present revenue estimates by category (such as tax and non-tax) for(2017-2019), but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was published in both the web site of IMF and MOF website.by (http://website.by) links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Also please follow up at pages (33),and follow up at pages (29 and 32 and 35) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**13:** Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1, thus "d" is chosen. However, The Draft EBP 2017 Act, present only one the borrowing requirements for the budget year 2017. On page 3 of the draft legislation, Chapter two, Article two, shows the overall budget deficit and how the government planning to meet this deficit. please see attached a copy of the draft legislation also programe expenditure echedule which shows cost of borrowing (line 115 onward).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** The total amount of new borrowing required during the budget year is (the same of the planing of the total deficit budget) which is ( 21659739790 ) ID and the details Borrowing in page (5,6,7,8) and the interest payments for the budget year the Ministry of Finance has published the Federal Budget Law 2017 on the website of the Ministry of Finance link is: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). As title: ((قانون الموازنة الاتحادية للسنة المالية 2017 PDF)) or <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) in OB Site. Please follow page (6) that mentions in table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات الرئيسية لسنة ٢٠١٧ / included (Debt services) at pages(46,47, ..., 57).

**IBP comment:** See response to question 001.

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information relating to the composition of outstanding debt presented in the EBP 2017, debt instrument, maturity or interest rate.The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer****Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" In EBP 2017 the total amount of new borrowing required during the budget year is (the same of the planing of the total deficit budget) which is ( 21659739790 ) ID and the details Borrowing in page (5,6,7,8) In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links:  
<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note:the EBP present information related to the composition of the total debt outstanding at the end of 2016,2017 whether it is domestic or external debt. in page 29: Table 1. Iraq: Performance Criteria and Indicative Targets Under the Stand-By Arrangement , 2016–17 ,and in page (33): Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year) .

**IBP comment:** See response to question 001.

**15:** Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP dose not include nor is based on Macroeconomic forecast. In the past few years Macroeconomic analysis prepared and the Federal Budget was set in accordance with .The EBP is not available to the public according to the survey methodology in Section 1.However, the Ministry of Finance and the Ministry of Planning do prepare such forecast and and Macro economic analysis but it has no been used or applied in the preparation of the Federal Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce estimates of GDP, oil prices and the exchange rate of the dinar Iraqi against the dollar, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow the (Economic and Financial Policies for 2016–2019) at pages (11-23), by links:  
<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) (Based on this program, the EBP 2017 was prepared )

**IBP comment:** See response to question 001.

**16:** Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** As mentioned in the response to the previous question, no such analysis or information provided in the EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce estimates of GDP, oil prices and the exchange rate of the dinar Iraqi against the dollar, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow the (Economic and Financial Policies for 2016–2019) at pages (11-12), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) (Based on this program, the EBP 2017 was prepared )

**IBP comment:** See response to question 001.

**17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** This year when the EBP 2017 process started there was no "Strategy Document" that would indicate change of direction or proposal to policy change to reduce expenditure. The only significant change is the budget in deficit position as result reduction in oil prices, and such the Government intends to borrow money to balance its books. However there is no information regarding cost of borrowing, rates, etc. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow the (Economic and Financial Policies for 2016–2019) at pages (11-23), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) (Based on this program, the EBP 2017 was prepared )

**IBP comment:** See response to question 001.

**18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** As stated in previous response, when the EBP 2017 process started there was no "Strategy Document" that would indicate change of direction or proposal to policy. The only significant change is the budget in deficit position due to loss of revenue as result of reduction in oil prices. and such the Government intends to borrow money to balance its books. However there is no information regarding cost of borrowing, rates, etc. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues, but this strategy not yet published unless the approval of the Council of Ministers is obtained

in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. Please follow the (Fiscal Policy) at pages (13-16), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) (Based on this program, the EBP 2017 was prepared )

**IBP comment:** See response to question 001.

**19:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Nor EBP 2017 draft law or the supporting document provide any information concerning BY-1. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** X" According to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note: the Year-End Report present expenditures for the year preceding the budget 2016 by any of the three expenditure classifications . Table 3. Iraq: Social Spending in page (32) ,and Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 in pages 32,33 And follow up the link: file:///C:/Users/user/Downloads/cr16379a.pdf in pages (29 and 32 and 35) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**20:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No such information included, the only information is the proposed expenditure program for the coming year. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#> In addition The tables that attached to the EB are the same tables that are provided to the Parliament and are approved, for 2017 MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (as title : قانون الموازنة العامة الاتحادية للسنة ( ٢٠١٧ ) (المالية 2017) Please follow up table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات الرئيسية لسنة / ٢٠١٧ ) included (Special programs) in pages(46,47, ..., 57).

**IBP comment:** See response to question 001.

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP 2017 draft law or supporting schedules do not include BY-1 and as such not applicable in this case. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Please follow up page 32,33,34.as (<http://34.as>) tables: Table 1. Iraq: Performance Criteria and Indicative Targets Under the Stand-By Arrangement , 2016–17 ,and Table 3. Iraq: Social Spending Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 Also please follow up at pages (33),and follow up at pages (29-36) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Neither EBP 2017 or any of its supporting schedules include multiple years information. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and all numbers was published in both the web site of IMF and MOF website.by (<http://website.by>) links: <file:///C:/Users/user/Downloads/cr16379a.pdf> please follow up at pages (29 and 32 and 35) by link (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 only present expenditure for the coming year no other years expenditure included. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No actual expenditure included in the EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was published in both the web site of IMF and MOF website.by (http://website.by) links: file:///C:/Users/user/Downloads/cr16379a.pdf please follow up at pages (29,30 and3233, and 35,36) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce the revenue by category, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was published in both the web site of IMF and MOF website.by (http://website.by) links: file:///C:/Users/user/Downloads/cr16379a.pdf follow up at pages (32-35) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information relating to BY-1 is included in the EBP 2017, as such it is not applicable. The EBP is not available to the public according to the survey methodology in Section 1.

**Comments:** Researcher: The By-1 year information are not made available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?Ban...> (<http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>) In addition The tables that attached to the EB are the same tables that are provided to the Parliament and are approved, for 2017 MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : قانون الموازنة العامة الاتحادية للسنة (المالية 2017) Please follow up page (38) which present: Oil and Mineral Resources Revenues : (Thousand ID) Taxes on income and wealth 3,451,161,533 1 Commodity tax and production fees 1,995,201,367 1 04 Fees 688,766,762 1 Share of the budget of the public sector profits 886,935,000 1 Capital income 125123504 Transfer income 2,809,607,233 1 Other income. 1104400601 Grand total: 79,011,421,000

**IBP comment:** See response to question 001.

**27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?**

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** No such information are included in EBP 2017, as such is not applicable. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" According to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) in page 32 Table 4. Iraq: Central Government Fiscal Accounts, 2016-17

**IBP comment:** See response to question 001.

**28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP 2017 does not include BY-2 revenue. The EBP is not available to the public according to the survey methodology in Section 1.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce the revenue by category, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was published in both the web site of IMF and MOF website.by (<http://website.by>) links: <file:///C:/Users/user/Downloads/cr16379a.pdf> follow up at pages (29) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 does not include any other years revenues. The EBP is not available to the public according to the survey methodology in Section 1..

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce the revenue by category, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was published in both the web site of IMF and MOF website.by (<http://website.by>) links: <file:///C:/Users/user/Downloads/cr16379a.pdf> follow up at pages (32and33 and35) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?**

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No actual revenue presented in the EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and and all numbers was

published in both the web site of IMF and MOF website by (<http://website.by>) links: <file:///C:/Users/user/Downloads/cr16379a.pdf> follow up at pages (32 and 33 and 35) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Please follow up this link: <http://www.mof.gov.iq/obs/ar/Pages/PDChart.aspx> (<http://www.mof.gov.iq/obs/ar/Pages/PDChart.aspx>) and <http://www.mof.gov.iq/obs/ar/Pages/otherreports.aspx> (<http://www.mof.gov.iq/obs/ar/Pages/otherreports.aspx>) In addition :X" According to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) in page 29 Table 1. Iraq: Performance Criteria and Indicative Targets Under the Stand-By Arrangement , 2016-17 Also please follow up at pages (33),and follow up at pages (33-36) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No actual information/ figures relating to government debt presented in the EBP 2017 for the previous years. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Please follow up this link: <http://www.mof.gov.iq/obs/ar/Pages/PDChart.aspx> (<http://www.mof.gov.iq/obs/ar/Pages/PDChart.aspx>) and <http://www.mof.gov.iq/obs/ar/Pages/otherreports.aspx> (<http://www.mof.gov.iq/obs/ar/Pages/otherreports.aspx>) In addition :X" According to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) in page 29 Table 1. Iraq: Performance Criteria and Indicative Targets Under the Stand-By Arrangement , 2016-17 and in page 33 Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 Also please follow up at pages (33),and follow up at pages (33-36) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)**

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 does not present any information about setting "extra- budgetary fund". The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" The EBP 2017 present information on extra-budgetary funds,please follow the paragraphs(14,16,17,18,27,40,43,44). In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) in page 33 and in page 33 Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 In this table mentions of amount of (Account payables ,Arrears) for the extra-budgetary

**IBP comment:** See response to question 001.

**34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP 2017 does not include any Extra Budgetary Fund and therefore it is not consolidated in EBP Federal Budget 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The EBP 2017 present central government finances,please follow the article(4) page 9

**IBP comment:** See response to question 001.

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The EBP 2017 present estimates of intergovernmental transfers for 2017, please follow the article(4) page 9

**IBP comment:** See response to question 001.

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** d.

**Sources:** No such classification or analysis of its impact on citizens presented. However, the EBP does allocated a budget to support certain religious groups without specific target or outcome. please refer to line 24 and 25 of the attached schedule. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The EBP 2017 present alternative displays of expenditures, please follow the article(9) Paragraphs (1,2,3,4,5) pages (11,12,13).

**IBP comment:** See response to question 001.

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below:

<http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#> In pages (6,7,8), authorizes the Federal Minister of Finance to borrow from abroad to finance development projects After the approval of the Council of Ministers from the sources listed below, and the continuation of loans approved in previous Years 1-(\$ 500 million) - Japanese Bank for International Cooperation loan USD) to finance projects of the Ministry of Electricity. (Financing) (\$ 50 million) , Of which 2017 2- Islamic Development Bank loan in the amount of (800) million dollars to finance Projects for the Ministries of Electricity, Construction, Housing, Municipalities and Public Works, Health, Secretariat Baghdad, higher education and scientific research. \$ 50 million, will be financed from it 2017, distributed to the Ministry of Construction, Housing, Municipalities, Public Works and the Ministry of Electricity. 3-((JICA) - JICA loan (300 million dollars) and will be funded (300) million dollars a year 2017, for the purpose of financing projects for the ministries of oil, reconstruction, housing, municipalities and works Public, water resources, electricity, industry and minerals, health, telecommunications, transportation, and each ministry Health and electricity of the Kurdistan region. 4-The amount of 500 million Euros - Loan of the German Development Bank (600) million dollars , an amount of (190) million dollars to fund the reconstruction of the areas liberated from terrorism in 2017 5- The Italian loan in the amount of (160) million dollars , will be funded 133, 6) million for the projects of each of my ministries) Water resources and agriculture. 6- The US loan is estimated at \$ 2,700 million to finance Requirements of the Ministry of Defense. 1652 (million) billion, in 2017 7- World Bank loan (\$ 500 million) (\$ 500 million) to finance projects For the benefit of the Ministry of Electricity, the Municipality of Baghdad, reconstruction, housing, public municipalities, and the Ministry of Finance . Financing the amount of (140) million dollars in 2017 8- Authorize the Ministry of Finance to negotiate and borrow from the British Investment Bank on the financing of

infrastructure projects (Sterling well) on What is it? For desalination projects within Basra Governorate. 9- The Swedish loan in the amount of (500) million dollars ( to finance the projects of the Ministry of Electricity (150) million dollars and the guarantee (father) before USD) for the Ministry's projects.

**IBP comment:** See response to question 001.

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

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information relating to quasi-fiscal activities presented in the EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The EBP 2017 present information on quasi-fiscal activities, please follow the article(16) in page 16

**IBP comment:** See response to question 001.

**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information relating to financial assets that are owned by the government included in the EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information relating to non financial assets are included in EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Whilst EBP 2017 present various financial commitments, there is no classification of payment that can be classed as expenditure arrears. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP 2017 present estimates of expenditure arrears, please follow the paragraphs(14,17,18,43,44).

**IBP comment:** See response to question 001.

**42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 does not have any information in relation to contingent liabilities. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The EBP 2017 present information on contingent liabilities, please follow the paragraphs(40). in page 22.

**IBP comment:** See response to question 001.

**43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)**

- a. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 or its supporting document do not have any information relating to future financial liability, sustainability or any risk assessment. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The EBP 2017 present projections that assess the government's future liabilities, please follow the paragraph (10,11,27,42,44).

**IBP comment:** See response to question 001.

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** In EBP 2017, the government did not provide an estimate of donation expected to receive in the budget and neither its sources. However, articles four and five on page 2 of EBP 2017, the government talked about donation received in 2016 and intends to account for any under spend. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP 2017 mention estimates of the sources of donor assistance in articles (1) : (second ,third, four and five) on page 2 .

**IBP comment:** See response to question 001.

**45:** Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information relating to tax expenditure presented in EBP2017. The only information available relating to Taxes are aggregate figures (please see the attached supporting document). There is no policy statement to show how or who the beneficiaries and certainly no information about any tax breaks available to institution/ companies. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 (budget prepare), and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce the revenue by category, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition According to Stand By-Arrangement with IMF in 2016 ,MoF must improve reporting on financial government (GFS). Based on the recommendations of the IMF's financial assistance, the Ministry of Finance was sent financial reports (including income, expenditure and funding) at the end of December 2015, 2016 and the

end of March 2017, according to the IMF Financial Statistics Manual 2014 (GFS 2014) and all numbers was published in both the web site of IMF and MOF website.by (<http://website.by>) links: <file:///C:/Users/user/Downloads/cr16379a.pdf> follow up at pages (32-35) (Based on this program, the EBP 2017 was prepared.)

**IBP comment:** See response to question 001.

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public according to the survey methodology in Section 1.

**Comments:** Researcher: The only revenue earmarked for delivering a specific projects are those received by way of a loan from international companies and governments, such as for supply of electricity, defence projects, housing and infrastructure project, irrigation and water purification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP 2017 present estimates of earmarked revenues in articles (1) on page 1, 2 and 5, that mention such as : Total revenue 79011421000 ID a :Oil revenues 67950225000 ID B:Non - oil revenues 11061196000 ID

**IBP comment:** See response to question 001.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** EBP 2017 does not contain or present a strategy or the policy that the government intends to follow in the coming year to achieve specific objectives. In fact this year there was no strategy document at the start of budget process that guides government's officials or ministers as to the objective that the budget aiming to achieve. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare), and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy present information on how the proposed budget is linked to government's policy goals , but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. Please follow the (Economic and Financial Policies for 2016-2019) at pages (11-23), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) (Based on this program, the EBP and budget 2017 was prepared )

**IBP comment:** See response to question 001.



**48:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The EBP 2017 present information for one year , budget year, only. it also does not link it to any policy statement. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare),and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy present information on how the proposed budget is linked to government's policy goals , but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow the (Memorandum on Economic and Financial Policies 2016–2019) at pages (4,5,6,11-23), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) (Based on this program, the EBP and budget 2017 was prepared )

**IBP comment:** See response to question 001.

**49:** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non-financial data inputs to be acquired for any part of the budget not presented. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The tables attached to the federal budget law 2017 are the same tables for (EBP 2017) that are provided to the Parliament and are approved, and MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : قانون الموازنة العامة الاتحادية للسنة 2017 (المالية.pdf) Please follow up table (e) as title ( ٢٠١٧ / تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات الرئيسية لسنة / ٢٠١٧ ) included (Individual program) on pages(46,47, ..., 57).

**IBP comment:** See response to question 001.

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).  
d. (0) No, nonfinancial data on results are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No non-financial data on outcome presented. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The tables attached to the federal budget law 2017 are the same tables for (EBP 2017) that are provided to the Parliament and are approved, and MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link:

<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : قانون الموازنة العامة الاتحادية للسنة ( ٢٠١٧ / 2017المالية.pdf) Please follow up table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات الرئيسية لسنة / ٢٠١٧ ) included (Individual program) on pages(46,47, ..., 57).

**IBP comment:** See response to question 001.

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.  
b. (67) Yes, performance targets are assigned to most nonfinancial data on results.  
c. (33) Yes, performance targets are assigned to some nonfinancial data on results.  
d. (0) 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).

**Answer:** d.

**Sources:** There are no performance targets set in any part of the EBP 2017. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.  
d. (0) 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).

**Answer:** d.

**Sources:** The EBP document or the supporting document allocated funds for infrastructure and social activities without clearly setting out objectives or the policy behind in delivering such activities. The EBP is not available to the public according to the survey methodology in Section 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP 2017 presented estimates of policies that are intended to benefit directly the country's most impoverished populations and (Most affected by terrorist acts ) ,please follow the paragraphs(42,43,44). in page 22.

**IBP comment:** See response to question 001.

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

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The time table is not issued to the public. However, the Financial Management law 95 of 2004 which contain the budget Time Table is published on the Ministry of Finance website, but not many citizen aware of this fact. Please refer to the URL: <http://www.mof.gov.iq/pages/ar/FinanceAdministrationLaw.aspx> (<http://www.mof.gov.iq/pages/ar/FinanceAdministrationLaw.aspx>) Also see section 6 on page 9 of the Financial Management and Public Debt Law 95 of 2004.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See specifically details regarding the submission of funding requests by spending units to the Minister of Finance in section 6, paragraph 4.

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** PBS is not released to the public.

**Comments:** Researcher: PBS is not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** X" Referring to the law no. 95 for the year of 2004, section 6 (budget prepare), and Budget strategy for the years 2017-2019 issued by the Ministry of Finance annually before prepare EBP 2017 This strategy produce estimates of GDP, oil prices and the exchange rate of the dinar Iraqi against the dollar, but this strategy not yet published unless the approval of the Council of Ministers is obtained in accordance with Financial Management Law No. 95 of 2004. In addition according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. Please follow the (Economic and Financial Policies for 2016-2019) at pages (11-23), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) and follow up at pages (11,12) by link : file:///C:/Users/user/Downloads/cr16379a.pdf and follow up at page (25) by link : file:///C:/Users/user/Downloads/cr16379a.pdf (Based on this program, the PBS and budget 2017 was prepared )

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

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** PBS is not released to the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 .by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow up at page (4) paragraph (4),and pages (11,12) and follow up at pages (29,32,35) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the PBS and budget 2017 was prepared.)

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

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** PBS is not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 .by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow up at page (17) title ( Revenue Reforms) and follow up at page (19) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the budget 2017 and PBS was prepared.)

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** PBS is not released to the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 .by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website.Please follow up at pages (13,14) as title ( Fiscal Policy ) and follow up at pages (14 and19) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the PBS and budget 2017 was prepared.)

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

- a. (100) Yes, multi-year expenditure estimates are presented.  
b. (0) No, multi-year expenditure estimates are not presented.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** PBS is not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** X" According to Stand By-Arrangement with IMF in 2016 .by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. Please follow up at pages (32,33,34) and follow up at pages (29 and 32 and 35) by link : <file:///C:/Users/user/Downloads/cr16379a.pdf> (Based on this program, the PBS and budget 2017 was prepared.)

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).  
b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.  
c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.  
d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EB 2017 does present, in its supporting documents, the main classification (Administrative , Economical and Functional Activities). However, the supporting document are not made available to the public, we have obtained a copy through our internal contacts. Please note those documents are not published for the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** According to the Federal Budget Law 2017, published on the website of the Ministry of Finance at the link:

<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title (قانون الموازنة العامة الاتحادية للسنة) جدول (ب) النفقات حسب الوزارات لسنة / ٢٠١٧ (الابواب) الدوائر الخدمية الممولة مركزيا) Please follow up pages (39,40,41) that represent the table (b) as title (جدول (ب) النفقات حسب الوزارات لسنة / 2017 (Ministries) centrally funded service departments and table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق ( حسب الحسابات الرئيسية لسنة / ٢٠١٧ included (Ministries, Social welfare, goods and services, investment projects, Grants and subsidies and Debt services...etc) this is for Expenditures by economic classification at pages(46,47, ..., 57).

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.  
b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.  
c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.  
d. (0) No, the Enacted Budget does not present expenditure estimates by program.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Enacted Federal Budget 2017 does not present estimated expenditure by program for the major expenditure not the sub / details expenditure. Whilst this information is available it has not been published either parliament website or the ministry of Finance websites. Please see Chapter Two, Article One of the attached copy of EB 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** MOF was published the Federal Budget Law 2017 on the website of the Ministry of Finance at the link: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title : قانون الموازنة العامة الاتحادية للسنة (2017 المالية.pdf) that present expenditure estimates for individual programs. Please follow up table (e) as title (تقديرات الموازنة الاتحادية لجمهورية العراق حسب الحسابات / الرئيسية لسنة / 2017) included (Ministries,individual programs(البرامج الخاصة) at pages(46,47, ..., 57).

**Researcher response:** The link provided by the reviewer is no longer available as such the score remains unchanged.

### 61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EB 2017 presents only the main revenue item, which come from the sale of Oil which account for 80% of the country's resources, the deficit will be funded through loans and small income from taxes, but this has not been categorised. please see Chapter one of the attached copy of EB 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the Federal Budget Law 2017 on the website of the Ministry of Finance at: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). As title: (قانون الموازنة الاتحادية للسنة المالية 2017 PDF) at page (6) which present: (A + B) total revenue 79011421000 A -Oil revenues 67950225000 B -Non - oil revenues 11061196000

**Researcher response:** While oil and non-oil revenue is presented, the question asks about whether tax and non-tax revenues is presented. For this reason, answer "b" remains appropriate.

### 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Enacted Federal Budget 2017 does in Chapter one of the budget law, present all the main individual sources of revenue to meet the budget expenditure. However, the amounts of revenue associated with each individual source of revenue is not presented. Therefore, answer choice "d" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the Federal Budget Law 2017 on the website of the Ministry of Finance link is: <http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). As title: (قانون الموازنة الاتحادية للسنة المالية 2017 PDF) . Please follow up page (38) Table (A) Represent Sources of Revenue.

**Researcher response:** Only eight sources of revenue are presented. For this reason, we have revised the score to "c".

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Although the enacted budget 2017 does mention the need to borrow to meet government expenditure for the coming year, it does not present the total borrowing at the end of the budget year nor the interest costs or the estimated total government debt at the end of the year. Whilst we are sure such information is available it just has not been presented in this year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Ministry of Finance has published the Federal Budget Act 2017 on the website of the Ministry of Finance link is:

<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). As title: ((قانون الموازنة الاتحادية للسنة المالية 2017)) PDF)) or <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) in OB Site. Please follow page (6) that mentions the total amount of new borrowing required during the budget year is (the same of the planing of the total deficit budget) which is ( 21659739790 ) ID and the details Borrowing in page (6,7,8,9) and the interest payments for the budget year in table (e) as title (تقديرات الموازنة / ٢٠١٧) included (Debt services) at pages(46,47, ..., 57).

**Researcher response:** The document cited by the reviewer is published outside the OBS guidelines and as such the score is d is appropriate,

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The government do not publish a citizens budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The government do not do a citizens budget and as such non is published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The government does not prepare a citizens budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is version of the citizen budget in existence.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Please see attached report from September 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification) on the open budget site in MOF website by link is:

<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) and

<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>)

**Researcher response:** The documents cited by the government reviewer were published after the OBS research cut-off date of 31st December 2016. For this reason, score "d" remains appropriate.



**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The IYR budget reports do not present expenditure by program the only by the main three classifications and by running cost and investment expenditure. please see copy of the latest monthly report for September 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports present actual expenditures for individual programs, Please follow on the open budget site in MOF website then go to field (Open Budget Survey > OBS Documents>OBS Reports>Filter Area>In-Year Report) by link is: <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) Note: this file contains five tables, please draw down to find the table title in (-Report actual expenditures, the level of ministries by the economic classification for the current budget), the field title ( Special programs) this is our target.

**IBP comment:** See researcher's response to Q 68.

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Monthly IYR do not present any comparison with any period or against the Budget! as you will see in the attached Sept 2016 IYR.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Note the budget forecast is limited based on the Enacted Budget (see Section 3 questions 59 and 60), as such comparisons within the IYRs are limited.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports, this compare actual expenditures and the original estimate for (2016,2015) , Please follow on the open budget site in MOF website then go to field (Open Budget Survey > OBS Documents>OBS Charts> Revenues and Expenditures) by link is: <http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>) Note: this file contains five tables, please draw down to find the table title in (-Report actual expenditures, the level of ministries by the economic classification for the current budget) this is our target.

**IBP comment:** See researcher's response to Q 68.

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The IYR present revenue by aggregate heading such as - Revenue from sale Oil and none Oil revenue and others. No other details or breakdown is given. Please refer to the attach report, in particular, line 160 of the spread sheet.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports present actual revenue by category (such as tax and non-tax) ,Please follow on the Open Budget site in MOF website then go to field (Open Budget Survey > OBS Documents>OBS Reports>Filter Area> In-Year Reports) by link is: <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx) Note: this file contains five tables, please draw down to find the table title in (Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget) this is our target.

**IBP comment:** See researcher's response to Q 68.

## 72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The report present revenue in aggregate no details or breakdown is given of the sources, except Oil related and non Oil revenue. However, the revenue from Oil represent 83% of the total the country receives. Please see the attached report in particular line 160 of the spreadsheet.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports present the individual sources of revenue for actual revenues collected,Please follow on the Open Budget site in MOF website then go to field (Open Budget Survey > OBS Documents>OBS Reports>Filter Area> In-Year Reports) by link is: <http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx) and by charts link is: <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx) Note:this file contains five tables, please draw down to find the table title in( Report revenues by economic classification on current and investment budget) this is our target.

**IBP comment:** See researcher's response to Q 68.

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** No comparison is presented for revenue with enacted current budget or previous periods.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports compare actual revenues with either the original estimate for (2015,2016) (based on the enacted budget) or the same period in the previous year ,Please follow on the Open Budget site in MOF website then go to field (Open Budget Survey > OBS Charts>Compare) between Revenues and Expenditures>Revenues by link is: <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx)

**IBP comment:** See researcher's response to Q 68.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No such information presented IYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the 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. Please follow on the Open Budget site in MOF website then go to field (Open Budget Survey > OBS Documents>Debt Bulletin) by link is: <http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx> (http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx) at page (5,6) table (3,4) External Debt and Page (11) table (10) for Domestic Debt and Publicly Guaranteed Debt.

**IBP comment:** See researcher's response to Q 68.

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No such information presented in the IYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the In-Year Reports present information related to the composition of the total actual debt outstanding ,Please follow on the Open Budget site in MOF website then go to field (Open Budget Survey > OBS Documents>Other Document>Debt Bulletin) In page 1, that mention the Total Public Debt which was 99.6 (US billion) in 2015, and for External debt which is 66.1(US Billion) in 2015, and the Domestic Debt which is 33.5(US billion) in 2015. by link is: <http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx> (http://www.mof.gov.iq/obs/en/Pages/otherreports.aspx)

**IBP comment:** See researcher's response to Q 68.

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The government does not produce mid year report nor provide any information to macroeconomic forecast.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. Please follow the (Economic and Financial Policies for 2016–2019) at pages (11–23), by links:

<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note: There are schedules in pages 30,31, that contains the Quarter and Mid-Year the budget that include an updated macroeconomic forecast for the budget year underway.

**Researcher response:** As discussed in section 1, the MYR is not considered published according the OBS methodology. For this reason, the score is unchanged.**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** The government does not produce Mid Year report and as such no expenditure estimate updated.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>

(<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note: the budget include updated expenditure estimates for the budget year underway in pages 32,33. Table 3. Iraq: Social Spending 1/ (In billions of Iraqi dinars, cumulative from the beginning of the year) Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year)

**Researcher response:** As discussed in section one, there is no published document that fits the OBS criteria for a MYR. For this reason, the score is unchanged.**IBP comment:** See researcher's response to Q 76.**78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** No Mid Year Report produced other than monthly IYR.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by link: Note:the budget present expenditure estimates by any of two expenditure classifications (by economic, or functional

classification) in pages 32, 33. Table 3. Iraq: Social Spending 1/ (In billions of Iraqi dinars, cumulative from the beginning of the year) as a {Functional classification} Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year) as a {economic classification}

**IBP comment:** See researcher's response to Q 76.

### 79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No Mid Year Report produced and as such no estimate by program produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The government does not carry out a mid year review.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note:the budget include updated revenue estimates for the budget year underway in page 33. Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year) .

**IBP comment:** See researcher's response to Q 76.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** No Mid year review is being carried out and as such no estimate is available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See researcher's response to Q 76.

## 82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No mid year review being carried out and no such information is available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note:the budget present individual sources of revenue in page 33. Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year) .

**IBP comment:** See researcher's response to Q 76.

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

- a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No mid year review is being carried out and therefore no updated estimates of government borrowing or the debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note:the budget include updated estimates of government borrowing and debt in page 33. Table 1. Iraq: Performance Criteria and Indicative Targets Under the Stand-By Arrangement , 2016-17 1/ (In billions of Iraqi dinars, unless otherwise indicated) ,and Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year) ,and Paragraph (Fiscal Program in 2016 ) in page 14 .

**IBP comment:** See researcher's response to Q 76.

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The year end report has not been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Ministry of Finance has published the Year-End present the differences between the enacted levels and the actual outcome for expenditures on the Open Budget Portal in MOF website by link is: <http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) And another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (2016 الموازنة لغاية كانون الأول) follow the link: <http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...> (<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A79>

**Researcher response:** As discussed in section 1, the documents provided by the reviewer are published after the OBS research cut-off date of 31st December 2016. For this reason, the YER is considered not published according to OBS methodology and the score is unchanged.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification) on the Open Budget Site in MOF website by link is: <http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) In addition please follow the Open Budget Site in MOF website choose OBS Documents>OBS Reports>Filter Area>Year -End -Report by link is: <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) Note: this file contains five tables, please draw down to find the table title in ( Report expenditures by economic classification for the current budget), this is our target. And another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (2016 الموازنة لغاية كانون الأول) follow the link: <http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...> (<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A79>

**IBP comment:** See researcher's response to Q 84.

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up table contained Special program (البرامج الخاصة) in page 4 in the link: <http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...> (<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>) In addition the Ministry of Finance has published the Year-End Report present expenditure estimates for individual programs ,Please follow up Open Budget Site in MOF website choose OBS Documents>OBS Reports>Filter Area>Year -End -Report by link is: <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) Note:this file contains five tables, please draw down to find the table title in (Report actual expenditures, the level of ministries by the current economic classification of the budget), the field title ( Special programs) this is our target.

**IBP comment:** See researcher's response to Q 84.

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The YR is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues on the Open Budget Site in MOF website by link is: <http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>) and <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up the link: <http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...> (<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)

**IBP comment:** See researcher's response to Q 84.

**88:** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The year end report is not available.



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the Year-End Report present expenditure estimates for individual programs ,Please follow up Open Budget Site in MOF website choose OBS Documents>OBS Reports>Filter Area>Year -End -Report by link is:

<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) Note:this file contains five

tables, please draw down to find the table title in (Report revenues by economic classification current and investment budget), this is our target. In Addition in OBS Site by link: <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up table contained revenue estimates by category (such as tax and non-tax) in page 3 in the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>

(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)

**IBP comment:** See researcher's response to Q 84.

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published the Year-End Report present expenditure estimates for individual programs ,Please follow up Open Budget Site in MOF website choose OBS Documents>OBS Reports>Filter Area>Year -End -Report by link is:

<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) Note:this file contains five

tables, please draw down to find the table title in (Report revenues by economic classification current and investment budget), this is our target. In addition there is another report as title (Budget Implementation Report up to December 2016.docx) as in Arabic (تقرير تنفيذ الموازنة لغاية كانون الأول 2016), please follow up table contained revenue estimates by category (such as tax and non-tax) in page 2and 3 in the link:

<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1...>

(<http://www.mof.gov.iq/Lists/PublicReports/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D8%A7>)

**IBP comment:** See researcher's response to Q 84.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note:the Year-End Report present the differences between the original estimates of government borrowing and debt in page 29. Table 1. Iraq: Performance Criteria and Indicative Targets Under the Stand-By Arrangement , 2016–17 ,and Table 4. Iraq: Central Government Fiscal Accounts, 2016-17 (In trillions of Iraqi dinars; unless otherwise indicated. Cumulative from the beginning of the fiscal year) .

**IBP comment:** See researcher's response to Q 84.

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. Please follow the (Economic and Financial Policies for 2016–2019) at pages (11-23), by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) and follow up at page (6) by link : file:///C:/Users/user/Downloads/cr16379a.pdf

**IBP comment:** See researcher's response to Q 84.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Ministry of Finance has published the Year-End Report present the differences between the original estimates of nonfinancial data ,Please follow up Open Budget Site in MOF website choose OBS Documents>OBS Reports>Filter Area>Year -End -Report by link is: <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) Note:this chart contains field name(transforming revenue) which is ( nonfinancial data).

**IBP comment:** See researcher's response to Q 84.

**93:** Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Ministry of Finance has published the Year-End Report present the differences between the original estimates of nonfinancial data ,Please follow up Open Budget Site in MOF website choose OBS Documents>OBS Reports>Filter Area>Year -End -Report by link is: <http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx> (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) Note:this chart contains field name(transforming revenue) which is ( nonfinancial data).

**IBP comment:** See researcher's response to Q 84.

**94:** 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Year end report is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** According to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Please follow up page 19 in (SB; MEFP) that mention this paragraph : (Reform the social transfers.12 The Ministry of Labor and Social Affairs (MOLSA) is setting up a Proxy Means Testing (PMT) data base with the assistance of the World Bank. When that database is completed, the MOLSA will have a database that will be used to determine eligibility for cash transfers based on available budget. This same database could be utilized by other programs (i.e., PDS) to target their assistance (cash or in-kind) to the poor households based on their welfare scores as determined by the PMT. ) In addition please follow up Table 3. Iraq: Social Spending in page 32

**IBP comment:** See researcher's response to Q 84.

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** No such information was available/ provided in the original budget estimates and therefore it would not be presented in the year end report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** X" according to Stand By-Arrangement with IMF in 2016, Please follow the policies that Iraq intends to implement in the context of its request for a policy support instrument from the IMF. The document, is being made available on the IMF website by agreement with the Iraq as a service to users of the IMF website. by links: <http://www.imf.org/external/np/loi/2016/irq/12162016.pdf> (<http://www.imf.org/external/np/loi/2016/irq/12162016.pdf>) Note: (SB; MEFP) document present the differences between the original estimates of extra-budgetary funds and the actual outcome in page 33,(Table 4. Iraq: Central Government Fiscal Accounts, 2016-17) that mention (Arrears,Account payables)

**IBP comment:** See researcher's response to Q 84.

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The year report and financial statement are not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance has published The year report and financial statement by link: <http://www.mof.gov.iq/Documents/وزارات%20البيان%20المالي%202013.xlsx>

**Researcher response:** The document provided by the reviewer looks at FY 2013, which is not the correct year being considered for the YER. For this reason, score "b" remains appropriate.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** d.

**Sources:** The Federal Board of Supreme Audit (FBSA) has powers under Law 31 of 2011, to conduct all three types of audits, Financial Compliance and Performance. please see attached a copy of the Law, in particular chapter 3 on page 3. However, the Board, in the past, has not made publicly available any of its audit reports. The 2017 OBS assesses the Audit Report for FY 2014, which is not considered publicly available.

**Comments:** Researcher: As a note, this year and for the first time the Ministry of Finance published on its website the FBSA report on the Accounts for 2013. Please see the attach copy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Board Supreme Audit posts the audit reports after the approval of the Parliament, and the last approval report was in 2013. It was published on the site BSA and MoF. Also the reports of 2012,2011 and 2010 were published on the site BSA.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Audit Report is considered not publicly available. Therefore, answer choice "d" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The review of BSA covers all the expenditures. According to BSA law no.15 year of 2004, article 23, paragraph 13.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The 2017 OBS assesses the Audit Report for FY 2014, which is not considered publicly available. Therefore, consistent with the OBS methodology, answer choice "d" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to BSA law no.15 year of 2004, article 23, paragraphs 6 and 14.Please follow the audit report 2013 page 6

**Researcher response:** FY 2014 is under consideration for this question.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The 2017 OBS assesses the Audit Report for FY 2014, which is not considered publicly available. Therefore, consistent with the OBS methodology, answer choice "b" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The annual Audit Report(s) 2013 prepared by the Supreme Audit Institution (SAI) include an executive summary.

**IBP comment:** See researcher's response to Q100.

**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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No such report is produced and as such non available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Neither Parliament or the Federal Bard of Supreme Audit publish reports on action / steps taken to address issues raised in the FBSA report. Often the report is finalised late and such action would not be timely.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** the Board Supreme Audit release to the public a report that tracks actions taken by the executive to address audit recommendations of (Third Quarter Report in 2016). Please follow the link: [http://www.d-raqaba-m.iq/pages\\_ar/report\\_quarterly\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/report_quarterly_ar.aspx) ([http://www.d-raqaba-m.iq/pages\\_ar/report\\_quarterly\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/report_quarterly_ar.aspx)) and Annual report in the link: [http://www.d-raqaba-m.iq/pages\\_ar/repo\\_annual\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/repo_annual_ar.aspx) ([http://www.d-raqaba-m.iq/pages\\_ar/repo\\_annual\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/repo_annual_ar.aspx)) Note: currently ,the web site of BSA is under maintenance. You can follow all the annual reports from 2005 up to 2015 as soon as the maintenance is finished. Just search it in Google address name(Board Supreme Audit site) .

**Researcher response:** The score is unchanged at "d" as the reports cited by the reviewer were published after the OBS research cut-off date of 30th December 2016.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Board supreme Audit publish macroeconomic and/or fiscal forecasts in the annual reports, and the link : [http://www.d-raqaba-m.iq/pages\\_ar/repo\\_annual\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/repo_annual_ar.aspx) ([http://www.d-raqaba-m.iq/pages\\_ar/repo\\_annual\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/repo_annual_ar.aspx)) Note: currently ,the web site of BSA is under maintenance. You can follow all the annual reports from 2005 up to 2015 as soon as the maintenance is finished. Just search it in Google Board supreme Audit site

**IBP comment:** See response to question 103.

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** There is no IFI and therefore never happened.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** COFE -Committee Of Financial Experts,please follow this link: [http://www.cofe-iq.net/pages/e\\_home.htm](http://www.cofe-iq.net/pages/e_home.htm) ([http://www.cofe-iq.net/pages/e\\_home.htm](http://www.cofe-iq.net/pages/e_home.htm)). This institution makes analysis fiscal data by issuing a report of (Independent Auditors' Report to the Government of Iraq and Committee of Financial Experts of the Development Fund for Iraq). Please follow the link: [file:///C:/Users/josif/Downloads/4\)20%العراقية%20الحكومة%20الى%20المستقلين%20الحسابات%20مدقي%20تقرير.pdf](file:///C:/Users/josif/Downloads/4)20%العراقية%20الحكومة%20الى%20المستقلين%20الحسابات%20مدقي%20تقرير.pdf) Also MoF published the report titled with "تقرير مدقي الحسابات المستقلين الى الحكومة" 2015 العراقية" and the link is: <http://www.mof.gov.iq/obs/ar/Pages/default.aspx> (<http://www.mof.gov.iq/obs/ar/Pages/default.aspx>). COFE consist of three active (original) members including its chair that is in the same time the president of Board of Supreme Audit (BSA), while the other two members are independent financial experts with large experience in financial and accounting area. The committee includes another two member's work as advisors to COFE . COFE is financially and morally independent to avoid any pressure that could affect its independence. COFE will work on publishing all issues related to public funds expenditures done by all states ministries and departments, ensuring proper expending of Iraqi resources in cooperation with people every where through their opinions and objective comments that could develop its performance.

**IBP comment:** See response to question 103.

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** b. (67)**Sources:** This is a requirement under section 7 (1) of the Financial Management law 95 of 2004, on page 11 of the Act. The Minister of Finance is required to present the draft EBP to legislature committee responsible for scrutinising the Federal Budget prior to tabling it to Parliament for its approval.**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** Note that based on section 7 (1) of the Financial Management law 95 of 2004, it is stated that this draft EPB should be made publically available.

**Government Reviewer****Opinion:** Disagree



**Suggested answer:** a.

**Comments:** The Finance Committee of the Iraqi Parliament shall establish a basis for follow-up on the basics for preparing the federal budget of Iraq for the middle term (three years), on the basis of this is preparing a budget proposal for the fiscal year. Please follow up the attachment title (basics for preparing the federal budget of Iraq for the middle term (2018-2020)).

**Researcher response:** It is the committee and not the full legislature that debates budget policy prior to the tabling of the EBP. For this reason, score "b" is appropriate.

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The EBP should be submitted to Parliament on 10th October each year which is under three months. This is a requirement under section 6 para.(8) of the Financial Management Law 95 of 2004. The EBP was provided to the legislature on 30 October 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**109: When does the legislature approve the Executive's Budget Proposal?**

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** The Financial Management Law 95 of 2004, requires the legislature to approve the EBP in December each year, however due to the political wrangling, it is often approved in January. The 2016 Budget was approved in Jan, 3, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Iraqi Parliament (legislature) approved the EB 2017 in 21- Dec- 2106 , and Published in January, 9, 2017. So the legislature approved the budget at least one month in advance of the start 2017.

**Researcher response:** January is less than one month after the start of the budget year, which is on 1st January 2017. For this reason, score "c" is appropriate.

**110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The legislature has the unlimited right to amend the EBP , under para (3) of section 7 of the financial management Law 95 of 2004. Para 3 "The body having national legislative authority has the right to reallocate proposed spending and to reduce the total amounts in the federal budget. It also has the right to propose an increase in the overall amount of expenditures to the Council of Ministers if necessary, and provide notice of this

proposal to the Minister of Finance. The Minister of Finance will make a nonbinding recommendation to the Council of Ministers with respect to this proposal."

**Comments:** Researcher: I can confirm that the authority of Parliament has been strengthened as only when members agree with EBP it can then be approved and ratified.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**111:** During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In 2016, the legislator did use its authority, in accordance with the Financial Management Law 95 of 2004, to make some amendment to EBP 2017 and its amended was fully accepted. Whilst this information was not made to the public officially it was reported widely in the media.

**Comments:** Researcher: I have attached a copy of a minute for recent amendments to EBP 2017. As I mentioned previously the details of those changes have not been made public and the stories in the press are not always reliable. However, we are aware privately that such amendments had been done. Please see the link below: <http://ar.parliament.iq/LiveWebsites/Arabic/Committees/Temp1...>  
(<http://ar.parliament.iq/LiveWebsites/Arabic/Committees/Temp1/Home.aspx?Theme=DarkBlue&ComLiveID=58>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The link provided (<http://ar.parliament.iq/LiveWebsites/Arabic/Committees/Temp1...>  
(<http://ar.parliament.iq/LiveWebsites/Arabic/Committees/Temp1/Home.aspx?Theme=DarkBlue&ComLiveID=58>)) was working at the time of completing the questionnaire. However, during the IBP review in August, the link to this announcement was no longer functioning, and this link provided as an alternative: <http://ar.parliament.iq/2016/12/01/%D8%A7%D9%84%D9%84%D8%AC%...>  
([http://ar.parliament.iq/2016/12/01/%D8%A7%D9%84%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%86%D9%87%D9%8A-%D8%A7%D9%84%D9%84%D9%85%D8%B3%D8%A7%D8%AA-%D8%A7%D9%84%D8%A3%D8%AE%D9%8A%D8%B1%D8%A9-%D8%B9/](http://ar.parliament.iq/2016/12/01/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%86%D9%87%D9%8A-%D8%A7%D9%84%D9%84%D9%85%D8%B3%D8%A7%D8%AA-%D8%A7%D9%84%D8%A3%D8%AE%D9%8A%D8%B1%D8%A9-%D8%B9/))

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Council of Ministers appoint a Finance Committee to examine EBP prior tabling it to Council Member for their approval. Its findings and proposed amendment does not normally made available to the public at large. This is in accordance with Financial Management Law 95 of 2004.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Please follow up this title in Google "اللجنة المالية تنهي الممسات الأخيرة على قانون موازنة 2017" this means (The Finance Committee completes the finalization of the Budget Law 2017) and the link is : <http://ar.parliament.iq/2016/12/01/%D8%A7%D9%84%D9%84%D8%AC%...>  
(<http://ar.parliament.iq/2016/12/01/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9->

%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%86%D9%87%D9%8A-  
%D8%A7%D9%84%D9%84%D9%85%D8%B3%D8%A7%D8%AA-%D8%A7%D9%84%D8%A3%D8%AE%D9%8A%D8%B1%D8%A9-%D8%B9/  
OR "٢٠١٦ لسنة العراق لجمهورية العراقية حول الموازنة العامة الاتحادية لجمهورية العراق لسنة ٢٠١٦" and the link is :  
<http://ar.parliament.iq/2015/11/22/%D8%AA%D9%82%D8%B1%D9%8A%...>  
(<http://ar.parliament.iq/2015/11/22/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF-%D9%88%D8%A7%D9%84%D8%A7%D8%B3%D8%AA%D8%AB%D9%85%D8%A7%D8%B1-%D8%AD%D9%88%D9%84-%D8%A7%D9%84/>)

**Researcher response:** The committee has not published details of its findings or its recommendations. For this reason, score "b" remains appropriate.

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The various sectors committees, apart from the Financial sector committee, do not have a role in examining the EBP. Members of those committees have the opportunity to do so in their role as a member of parliament. Please see a copy of the terms of reference of, for example, Health and Environment Committee.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Please follow up the link: <http://ar.parliament.iq/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86...>

(<http://ar.parliament.iq/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86/%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9%84%D8%AE%D8>)

**Researcher response:** The links provided by the reviewer do not specifically suggest that the committees examined the EBP, but other matters". For this reason, score "d" remains appropriate.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Financial Committee with the Council of Representative monitor the progress and implementation of Federal Budget. please see the term of reference of the committee.

**Comments:** Researcher: Please see minute of Finance Committee for Iraq Parliament on 13 Jan 2015, in which execution of Budget 2016 was discussed: please use the link below. <http://ar.parliament.iq/LiveWebsites/Arabic/Committees/Temp1...>

(<http://ar.parliament.iq/LiveWebsites/Arabic/Committees/Temp1/Home.aspx?Theme=DarkBlue&ComLiveID=58>) Please refer to: Finance Committee monitoring Activities section, in particular, as an example, the following dates: 14 Dec 2015, 2 Feb 2016, 2 Mar 2016, 1 Aug 2016, 15 Aug 2016, 15 August, 2016, 24 Aug 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Please follow up the link: <http://ar.parliament.iq/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86...>

(<http://ar.parliament.iq/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9>)

**Researcher response:** The report shows various topics arising from the implementation of the budget and accounts and budget discussed by CoR Finance Committee. For example in April 2017 it discussed the issue of funds allocated to ministries held by the Iraq bank of Trade in order to secure public fund. This is relevant to Article 51 of the budget law. For this reason, we agree with the reviewer and have changed the score to "b".

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In order to transfer budgets the executive is required to obtain the legislature's approval - through the Finance Committee in their present role. This is a requirement under the Financial Management Law 95 of 2004, section 9 (8) on page 14 of the law.

**Comments:** Researcher: In year 2014 the Government was unable to approve the Federal Budget 2014 and was in breach of Law 95 of 2004. This rendered that all government financial transaction in breach of the legislation. Please see copy of the Supreme Audit Bureau 2014, in which confirmed amongst other issues that some government departments has contravened the legislation by transferring and spending without prior approval.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** If the you mean (transferring the allocating finance after EB , there is a need to follow the law of financial management section 9 paragraph 8 ,and According to the Federal Budget Law 2017, published on the website of the Ministry of Finance at the link:

<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title (قانون الموازنة العامة الاتحادية للسنة 2017 المالية.pdf) Please follow up page (11) article (4)

**Researcher response:** The question is applicable to Iraq.Hence score remains "a".

**IBP comment:** Answer "a" is the appropriate response.

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** It is a requirement under the law to seek approval for any anticipated spending exceeding the budget allocation. But it would appear that some spending units have been doing so without prior approval, as reported by the FBSA. Please refer to the attached report , page 3.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** According to the Federal Budget Law 2017, published on the website of the Ministry of Finance at the link:

<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw> (<http://www.mof.gov.iq/pages/ar/FederalBudgetLaw>). as title (قانون الموازنة العامة الاتحادية للسنة 2017 المالية.pdf) Please follow up page (26) Article (28) that mentined(The Council of Ministers may not issue any decisions that grant an advance to any

ministry Or an entity not linked to the Ministry without the presence of allocations in the general budget . Approved during the fiscal year 2017) and also please follow up Article (29,31) and Article (44)

**IBP comment:** Response "c" is the appropriate response.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The executive are required to seek approval prior to reduce spending or make any changes to budget allocated to their unit. Please refer to the Financial Management Law 95 2004 section 9.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Referring to the law no. 95 for the year of 2004, section 6 section 7, paragraph 5, the executive are required to seek approval prior to reduce spending or make any changes to budget allocated

**Researcher response:** There are no evidence to suggest the expenditure has been reduced, on the contrary it is often overspend due to high demand public services. For this reason, we agree with the score change to "a".

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** It is the role of the CoR Finance Committee to examine the FBSA report and report its finding to the CoR with recommendation for an appropriate action.

**Comments:** Researcher: The score should be (d), as although the regulation requires the legislature to examine the FBSA report, there have been no such report since 2015 and, there is no evidence that suggests that the report has been examined or acted upon.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The BSA has been issued such Final accounts until 2016/3/31 ,please follow up this link:: [http://www.d-raqaba-m.iq/pages\\_ar/repo\\_final\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/repo_final_ar.aspx) ([http://www.d-raqaba-m.iq/pages\\_ar/repo\\_final\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/repo_final_ar.aspx)) as title : (الفصل الاول من) 2016 الحسابات الختامية الصادرة لسنة 2016 الى 2016/3/31 OR this link: <http://www.d-raqaba-m.iq/pdf/final2016.pdf> (<http://www.d-raqaba-m.iq/pdf/final2016.pdf>)

**Researcher response:** The Audit report was not published for FY 2014. For this reason, score "d" remains appropriate.

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Head of FBSA is appointed by the Legislature ( Parliament). Chapter II of the FBSA Law 31 of 2011.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Please see Chapter III Article 22 of the Board Superem Audit Law No. 31 of 2011

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** The Legislature approval must be sought before removal of the head of the FBSA. Please refer to chapter II of the FBSA Law 31 of 2011

**Comments:** Researcher: Article 22, of Law 31 of 2011, state " First- Based on a proposal from the council of ministers, the CoR shall approve in majority the appointment of the President of the Board." In addition to that; Article 24, of the same law, state " The Council of Representatives may interrogate the Board's president according to the Ministers Interrogation Procedures stipulated in the Constitution, and may exempt him from office as specified."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In reality the FBSA sets their own budget and submit it to Parliament for approval prior to its inclusion in the Federal budget. whilst this process is not clear in the legislation. Given its independence, it is implied therefore that without Parliament approval the budget cannot be accepted and set in law.

**Comments:** Researcher: The ultimate authority in approving the budget rests with Parliament / the legislature, based on FBSA's own submission, with little or no change.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The FBSA sets its own program of audit in accordance with powers granted to it by Law 31 of 2011. Please see Article 6 of Chapter II.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** No there are no other independent agency reviews the work of the FBSA. But there is a mechanism within the Board to ensure that the audit and performance are within the international accepted standards. Please refer to Article 4 of chapter I, of Law 31 of 2011 ,

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** There are other independent agency reviews the work of the FBSA, please follow up (Final report issued by the Dutch Audit Court for peer review of the performance audit of the Board Supreme Audit of the Republic of Iraq) as title (التقرير النهائي الصادر عن محكمة التدقيق الهولندية لمراجعة النظر لعملية تدقيق الاداء) (الديوان الرقابة المالية الاتحادي في جمهورية العراق) in the link: [http://www.d-raqaba-m.iq/pages\\_ar/activities\\_other\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/activities_other_ar.aspx) ([http://www.d-raqaba-m.iq/pages\\_ar/activities\\_other\\_ar.aspx](http://www.d-raqaba-m.iq/pages_ar/activities_other_ar.aspx)) OR [http://www.d-raqaba-m.iq/pdf/peer\\_review\\_ar.pdf](http://www.d-raqaba-m.iq/pdf/peer_review_ar.pdf) ([http://www.d-raqaba-m.iq/pdf/peer\\_review\\_ar.pdf](http://www.d-raqaba-m.iq/pdf/peer_review_ar.pdf))

**Researcher response:** The evaluation provided by the Dutch Audit court focuses on performance evaluation, rather than audit processes and was done in an ad-hoc manner. For this reason response "c" remains appropriate."

**IBP comment:** While an independent agency does not conduct regular reviews of the audit processes of the SAI, the review by the Dutch Audit Court of the FBSA's functions and processes in 2013 qualifies as a 'b' score, in line with OBS cross-country consistency. See <http://www.intosaicbc.org/download/iraq-2013-eng/> (<http://www.intosaicbc.org/download/iraq-2013-eng/>) The score is therefore being revised to 'b'.

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** I would have answered never, because there are no such information had been published officially, accept anecdotal news paper articles. However, given the number of investigation that had taken place in Iraq I would have expected the Supreme audit being consulted and give evidence. I am investigating further will report back.

**Comments:** Researcher: There has been no evidence to suggest that a member of FBSA attended or testified in any hearing.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**





5. Public investment projects

6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** There are no citizen engagement at any stage or topic during the formulation of the Federal budget in Iraq. the whole process is an internal exercise. The budget prepared the executive in accordance with political objectives of the government of the day.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is no public participation mechanism for monitoring or implementing the Federal Budget, other than publication of summary of the budget in the Official Gazette and budget performance monthly reports, published on the Ministry of Finance website, and those are often late.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** There is no public involvement or participation from any group of citizens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics  
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** Apart from the budget publication in the official gazette and monthly in year reports published on the Ministry of Finance web site there is public engagement at all and on any of the above topics.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Ministry of Finance has published the In-Year Reports present actual revenue by category (such as tax and non-tax) ,Please follow on the Open Budget site in MOF website then go to field (Open Budget Survey > OBS Documents>OBS Reports>Filter Area> In-Year Reports) by link is: <http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx> (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) Note: this file contains five tables, please draw down to find the table title in (Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget) this is our target. We can find many reports like: Report oil and non-oil revenues and the percentage of each of the total revenue for the current budget Report on expenditure by sector for the investment budget Report actual expenditures, the level of ministries by the economic classification for the current budget Report actual expenditures, the level of ministries by economic classification for the investment budget A Report on the expenditure of the investment budget at the level of types of investment - Report on expenditure by sector for the investment budge Report revenues by economic classification on current and investment budget

**Researcher response:** Publication of in year report is not considered involvement in the preparation of Budget process, it is merely information. Therefore the score should be "d".

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.  
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).  
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (Please comment).

**Answer:** d.

**Sources:** There is no public engagement and as such there is no information provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There never have been any engagement with citizens and therefore would not be any feed back on their involvement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is no written record of any citizens input. as this would not have taken place at any stage of the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** As there is no policy of engagement with the public, hence, would not be a timetable for such event.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** None of the ministries has an interactive involvement that would allow public participation during the formulation of the budget, nor a policy in place for participation or engagement with its citizens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is specific requirement in law for the legislature to engage with public during the budget process and nor such event had taken place.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**137:** During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** None of the above topics. As the legislature debate the annual Federal Budget in Cabinet and in Parliament, all of which the public not allowed to attend.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The participation of the public when discussing the items of the federal budget project annually within the parliament through the broadcast television (through the Iraqi media network is the official channel of Iraq) please follow the link: [Http://www.imn.iq/archives/91190](http://www.imn.iq/archives/91190) (<http://www.imn.iq/archives/91190>) [Http://www.imn.iq/archives/84371](http://www.imn.iq/archives/84371) (<http://www.imn.iq/archives/84371>) In addition the budget bill 2017 was published by the Ministry of Finance on its website on October 30, 2016. Please see the link below: <http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?Ban...> (<http://www.mof.gov.iq/Pages/MOFBannerHeadlineDetail.aspx?BannerNewsID=482#>), and MOF was posted all Financial Data on the website of the Ministry of Finance and Open budget Site as in the following links: <http://www.mof.gov.iq/Pages/MainMof.aspx> (<http://www.mof.gov.iq/Pages/MainMof.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/default.aspx](http://www.mof.gov.iq/obs/en/Pages/default.aspx) (<http://www.mof.gov.iq/obs/en/Pages/default.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx](http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx) (<http://www.mof.gov.iq/obs/en/Pages/obsDocuments.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx](http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx) (<http://www.mof.gov.iq/obs/en/Pages/GBTChart.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx](http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx) (<http://www.mof.gov.iq/obs/en/Pages/WDMGChart.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx](http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx) (<http://www.mof.gov.iq/obs/en/Pages/BEChart.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx](http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx) (<http://www.mof.gov.iq/obs/en/Pages/RVEXChart.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx](http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx) (<http://www.mof.gov.iq/obs/en/Pages/CPEChart.aspx>) [Http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx](http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx) (<http://www.mof.gov.iq/obs/en/Pages/PDChart.aspx>)

**IBP comment:** If no participation mechanism is identified under question 136, then score "d" is appropriate.

**138:** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No, citizens do not have any involvement in the budget formulation process and therefore no such record exist.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There have been no Audit Report completed since 2011. And in any case it has not been made available nor was it discussed in public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects

that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Astonishingly, amongst the objectives of the Federal Board of Supreme Audit it has not included engagement with public in term of consultation and transparency, as such there is no mechanism for such engagement or event had taken place in the past. Please refer to the link below: [http://www.d-raqaba-m.iq/pages\\_en/about\\_object\\_e.aspx](http://www.d-raqaba-m.iq/pages_en/about_object_e.aspx) ([http://www.d-raqaba-m.iq/pages\\_en/about\\_object\\_e.aspx](http://www.d-raqaba-m.iq/pages_en/about_object_e.aspx))

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No there is no requirement in law and none of the Audit reports had been published on its website. Please see refer to the link below: [http://www.d-raqaba-m.iq/pages\\_en/repo\\_final\\_e.aspx](http://www.d-raqaba-m.iq/pages_en/repo_final_e.aspx) ([http://www.d-raqaba-m.iq/pages\\_en/repo\\_final\\_e.aspx](http://www.d-raqaba-m.iq/pages_en/repo_final_e.aspx))

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** there no requirement in law and no formal mechanism in place.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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