

Open Budget Survey 2017

Questionnaire

Lebanon

January 2018

COUNTRY QUESTIONNAIRE: LEBANON

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: 1- presentation on metac website: website: <http://www.google.com.lb/url?url=http://www.imfmetac.org/Upl...>
(<http://www.google.com.lb/url?url=http://www.imfmetac.org/Upl...>)

http://www.imfmetac.org/Upload/Link_815_48.pptx&rct=j&frm=1&q=&esrc=s&sa=U&ved=0ahUKEwigifaR7KfPAhVCfRoKHWixD2sQFgggMAI&usg=AFQJCNHj...

2- ministry of finance website, previous budget circulars: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/An...>

(<http://www.finance.gov.lb/en-US/finance/BudgetInformation/AnnualBudgetDocuments/Documents/Annual%20Budget%20Documentation/2013/Budget%20Circular/202015%العالم%20%موازن%20%تعميم.pdf>)

3- public accounting law: <http://www.cib.gov.lb/lot/14969.htm> (<http://www.cib.gov.lb/lot/14969.htm>)

4- constitution: <http://www.presidency.gov.lb/English/LebaneseSystem/Document...>

(<http://www.presidency.gov.lb/English/LebaneseSystem/Documents/Lebanese%20Constitution.pdf>)

court of audit: <http://www.coa.gov.lb/subject.php?id=5> (<http://www.coa.gov.lb/subject.php?id=5>)

Comments: Researcher: Pre-Budget Statement in Lebanon is the Budget Circular prepared by the MOF and sent to all public entities between 1-15 April. Stages for the Budget Preparation process based on the Public accounting law and the Constitution: Budget Circular prepared by the MOF and sent to all entities : 1-15 April Budget preparation in every budget entity: 15 April-31 May Directorate of Budget & Expenditures Control study & discuss the executive budget proposal with each public entity: 1 June-31 July Minister of Finance Studies the Executive's budget proposal: 1 – 31 August Minister of Finance sends the Executive's budget proposal to the Council of Ministers along with a report analyzing the requested appropriations and the development of the budget figures: before the beginning of September The Council of Ministers studies the executive budget proposal: 1-31 September The Council of Ministers approves the budget project in its final version and submits it to the Parliament: before the beginning of the parliament's second session which shall begin on the first Tuesday following October 15 The Minister of Finance submits to the Parliament a detailed report of the financial and economic situation in country and of the principles adopted by the Government in the draft budget: before the 1st of November Budget & Finance Committee at the Parliament studies and discusses the executive budget: 15 October- 31 December General Assembly of the Parliament studies and approves the budget: deadline is by the end of January of the following year, and then the law should be published in the official gazette The public accounting directorate sets every year: a. The budget account closing to be submitted to the Court of Accounts: Before August 15 of the year, following the budget's year. b. The treasury balance sheet to be submitted to the Court of Accounts: Before 1st of September of the year following the account year. The final financial accounts of the administration for each year must be submitted to the Chamber for approval before the promulgation of the budget of the second year which follows that year. A special law shall be issued for the setting up of an Audit office

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/enUS/finance/BudgetInformation/Pag...>

(<http://www.finance.gov.lb/enUS/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Comments: Researcher: The last Budget Circular posted online was Budget Circular 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Comments: Researcher: Although the document was not posted online, but usually the ministry post it in pdf format which is not considered as machine readable as per OBS standards.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Upon my visit to the archive unit at the ministry of finance, I was informed that the document was not shared and is circulated internally with concerned public entities who will be preparing their budgets.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Visited the Archive unit at MOF

Sources: Archive unit at MOF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Budget Circular # 1538/S1 date: 25 April 2016 to Public administrations on the preparation of the proposal for the general budget and annex budget for the financial year 2017 2017
تعميم رقم: 1538/ص 1 تاريخ: 25 نيسان 2016 الى الادارات العامة بشأن اعداد مشروع الموازنة العامة والموازنة الملحقة للعام 2017 2017

Sources: Archive unit at the MOF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: MOF website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: OBS 2017

Comments: Researcher: The EBP is the draft Budget law proposal in Lebanon.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The EBP was not submitted to the legislature.

Sources: <https://assafir.com/Article/508176> (<https://assafir.com/Article/508176>) <http://www.almustaqbal.com/v4/article.aspx?Type=NP&ArticleID=715176> (<http://www.almustaqbal.com/v4/article.aspx?Type=NP&ArticleID=715176>)

Comments: Researcher: The draft budget proposal 2017 was sent to the council of ministers on 26 August 2016. The deadline for sending it to the parliament was before the beginning of the parliament's second session which began on the first Tuesday following October 15 (October 18). The Council of ministers didn't meet to discuss the Budget and therefore nothing was sent to the parliament to be legislated. President Michel Aoun on April 12 2017 inked a decree submitting the 2017 draft budget to the Parliament, which the Cabinet had approved March 27 2017. On 19, April 2017, Speaker Nabih Berri referred the state's 2017 budget to the Finance and Budget Committee for revision, the head of the Finance and Budget Committee, Ibrahim Kanaan, soon called on the committee members to hold the first meeting on April 25 for a briefing by Finance Minister Ali Hasan Khalil on the budget plan.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Comments: Researcher: The last EBP posted on MOF web was that of 2012, and since then no EBP documents were posted.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Comments: Researcher: I checked most previous documents that used to be posted online, the proposal is posted in pdf format. I selected d since the proposal 2017 was not published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>) <https://assafir.com/Article/508176> (<https://assafir.com/Article/508176>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 1- Interviewed the responsible for preparing the Budget at the presidency of the council of ministers. 2- All newspapers announced the submission of the draft budget proposal to the council of ministers

Sources: <https://assafir.com/Article/508176> (<https://assafir.com/Article/508176>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.institutdesfinances.gov.lb/admin/img.ashx?pageid=...> (<http://www.institutdesfinances.gov.lb/admin/img.ashx?pageid=6716&phName=File1>) A local newspaper published what they claim is some excerpts of the budget proposal as well as a summary of the changes in spending for different sectors

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Law of the annual public budget and Annexed budget for the year 2017 2017 مشروع قانون الموازنة العامة والموازنة الملحقة للعام 2017

Sources: Interview with the accountant at the Presidency of Council Minsters (PCM)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx> (http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2017

Sources: OBS 2017

Comments: Researcher: The enacted budget is the approved budget law in Lebanon.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: MOF prepared the 2017 budget proposal and raised it to the Cabinet but unfortunately it was never enacted. They spend using the following laws: - the last enacted budget 2005 "law 715" - In addition to several laws that allows opening additional appropriations to cover the difference and legalise their spending.

Sources: Interviewed PFM consultant

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: [http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...](http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx) (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Comments: Researcher: The EB is not posted and even after checking previous documents, it was posted in pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: interviewed pfm consultant

Comments: Researcher: The last enacted budget was that of 2005. Law # 715 <http://www.pcm.gov.lb/arabic/subpgoldJo.aspx?pageid=3836> (<http://www.pcm.gov.lb/arabic/subpgoldJo.aspx?pageid=3836>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: I did some research and interviewed a pfm consultant.

Sources: research

Peer Reviewer

Opinion: Agree with Comments

Comments: The enacted budget is published as a law. This law does not exist. Therefore, no enacted budget was produced.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: Interviewed pfm consultant

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: OBS 2017

Comments: Researcher: By 31 December 2017, which is the OBS methodology cut-off date, the Budget 2017 had not not been sent to Parliament. The Budget 2017 was only sent to the parliament in April 2017. For this reason, we use FY 2016 for the CB of the EB.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Comments: Researcher: Issued once in 2010 : <http://www.finance.gov.lb/en-US/finance/BudgetInformation/An...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/AnnualBudgetDocuments/Documents/Annual%20Budget%20Documentation/2010/Budget%20Law/Citizen%20Budget%20FINA>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Conducted some research and interviewed a pfm consultant

Sources: Conducted some research and interviewed a pfm consultant

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: conducted some research and interviewed a pfm consultant

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a**Sources:** <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a**Sources:** <http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pa...> (<http://www.finance.gov.lb/en-US/finance/BudgetInformation/Pages/AnnualBudgetDocumentsandProcess.aspx>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2015/16

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>) <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Comments: Researcher: IYR is The Monthly Statistical Bulletin of the Ministry of Finance (Public Finance monthly Monitor)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>)

Comments: Researcher: Latest posted file as of 2 January 2017 was the Monthly Public Finance Monitor of May 2016.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: September 2015 report : 28 Jan 2016 October 2015 report: 18 April 2016 November 2015report : 25 September 2016 Dec. 2015 report: 13 May 2016 Jan 2016 report: 16 August 2016 Feb. 2016 report: 17 August 2016 March 2016 report: 17 August 2016 April 2016 report: 29 September 2016 May 2016 report: 20 October 2016

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: By the time the report got to me for review the following documents had been published: June 2016: published on: 4 October 2016

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: I saved the files and checked the details of file creation, so I used the date of creation of the pdf file.

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)
<https://www.economena.com/data-catalog/searchseries/Lebanon+...> (<https://www.economena.com/data-catalog/searchseries/Lebanon+Public+Finance+Monitor/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: ex. latest posted report: [http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf)

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: By the time the report got to me for review the following documents had been published: June 2016: [http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20June%202016%20\(English\).pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20June%202016%20(English).pdf) July 2016: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20July%202016.pdf> Aug 2016: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20August%202016.pdf> Sept 2016: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20September%202016.pdf>

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: ex. latest posted report ; <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016/%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016/%20May%202016%20(English)%20-final.pdf))

Comments: Researcher: no since its a pfd file.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a.

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Monthly Public Finance Monitor - May 2016

Sources: Monthly Public Finance Monitor- May 2016 <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>) <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)
Comments: Researcher: The MYR is the Public Finance Semi-Annual Report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>) <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)
Comments: Researcher: The MYR for 2016 is not published yet, and the MYR for FY2015 was created on May 19 2016 which is later than the OBS deadline.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>)
Comments: Researcher: I attached the MYR for 2015 for reference as the MYR 2016 is not published yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/ReportsPublications/...](http://www.finance.gov.lb/en-US/finance/ReportsPublications/) (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/ReportsPublications/...](http://www.finance.gov.lb/en-US/finance/ReportsPublications/) (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: [http://www.finance.gov.lb/en-US/finance/ReportsPublications/...](http://www.finance.gov.lb/en-US/finance/ReportsPublications/) (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Pages/PublicFinanceReports.aspx>)

Comments: Researcher: Previous MYR are posted in pdf format which is not a machine readable form, answer d applies since the MYR 2016 is not published yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: As the FY 2016 MYR does not appear online, it is considered not produced. Interviewed a pfm consultant and checked previous online reports. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: I asked staff at the ministry of Finance/ UNDP department who are responsible to prepare these reports. Usually all the data is present on a monthly basis for PFM but the analysis presented in the report takes time to be prepared and posted on the web.

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSEUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Comments: Researcher: Full title of previous MYR report 2015: Public Finance Semi-Annual Report / First Half of 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Comments: Researcher: YER is the Public Finance Annual Review <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/QIV%202014%20->

%20FINAL.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 13 October 2016

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/QIV%202014%20-%20FINAL.pdf>)

Comments: Researcher: This is the file created date

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: By checking the date created on the file after saving it.

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/QIV%202014%20-%20FINAL.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Sources: FY2015: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/QIV%202014%20-%20FINAL.pdf>)

Comments: Researcher: It is a pdf file

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: e.

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/QIV%202014%20-%20FINAL.pdf>) <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The YER is made available to the public within acceptable timeframe.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: n/a

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/QIV%202014%20-%20FINAL.pdf>) <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: Public Finance Annual Review 2015

Sources: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/...> (<http://www.finance.gov.lb/EN-US/FINANCE/REPORTSPUBLICATIONS/DOCUMENTSANDREPORTSISSEUEDBYMOF/Pages/PublicFinanceReports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: OBS 2017

Comments: Researcher: AR is the Audit Report of the Court of Accounts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: research & interviewed a pfm consultant

Comments: Researcher: The court of audit never issues any audit reports on the budget unless it was enacted, they issue advisory opinions as a feedback on certain requested issues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: research

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: research and interviewed pfm consultant

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: research

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: I did research and interviewed a pfm consultant

Sources: research and interviewed a pfm consultant

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1a: 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 website: www.finance.gov.lb (<http://www.finance.gov.lb>) Presidency of council of ministers: www.pcm.gov.lb (<http://www.pcm.gov.lb>) Parliament: www.lp.gov.lb (<http://www.lp.gov.lb>) Court of audit: www.coa.gov.lb (<http://www.coa.gov.lb>)

Comments: Researcher: www.finance.gov.lb (<http://www.finance.gov.lb>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.finance.gov.lb/en-US/finance/EconomicDataStatistics/Pages/FiscalPerformance.aspx> (<http://www.finance.gov.lb/en-US/finance/EconomicDataStatistics/Pages/FiscalPerformance.aspx>)

Comments: Researcher: Fiscal performance reports are Monthly Comparative Reports which are presented in a pdf format. An annual summary is presented in pdf and XLS format as well. The monthly fiscal report "Revenue Bulletin" contains a summary of expenditures and revenues with a summary of treasury transactions.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a.

Sources: <http://www.finance.gov.lb/en-US/finance/EconomicDataStatistics/Pages/FiscalPerformance.aspx> (<http://www.finance.gov.lb/en-US/finance/EconomicDataStatistics/Pages/FiscalPerformance.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: <http://www.finance.gov.lb/en-US/finance/Pages/default.aspx> (<http://www.finance.gov.lb/en-US/finance/Pages/default.aspx>)

Comments: Researcher: The website is just informative with links to useful documents. You can see the infographics/visualizations in the content of many files but not on the main pages of MOF website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: public accounting law: <http://www.cib.gov.lb/lot/14969.htm> (<http://www.cib.gov.lb/lot/14969.htm>) constitution: <http://www.presidency.gov.lb/English/LebaneseSystem/Document...>

(<http://www.presidency.gov.lb/English/LebaneseSystem/Documents/Lebanese%20Constitution.pdf>)

Comments: Researcher: The Public accounting law which was published in 1963 needs to be updated or replaced with a new law that governs the budget process in a more transparent way and in compliance with international standards that enhances sharing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: checked the archiving system for all lebanese laws and asked a parliament officer.

Comments: Researcher: There are no laws that govern access to information/ government transparency/ citizen participation. Access to information is still a draft law that needs to be approved by the legislator.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: According to the Open Budget Survey standards, if the Executive's Budget Proposal is not considered publicly available, then all questions regarding the Executive's Budget Proposal should be marked "d." Since the Executive's Budget Proposal in Lebanon is produced for internal use only and considered not publicly available, therefore, answer "d" is chosen consistent with the Survey methodology.

Comments: Researcher: Ministry of Finance prepares the Executive's Budget Proposal and presents the expenditures for the budget year classified by the Administrative unit. The answer could have been a if the document was shared with public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The ministry of Finance in Lebanon prepares the EBP based on the GFS 2001 following international government statistics standards. Therefore, they do present expenditures for the budget year by functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The ministry of Finance in Lebanon prepares the EBP based on the GFS 2001 following international government statistics standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The ministry of Finance in Lebanon prepares the EBP based on the GFS 2001 following international government statistics standards. Therefore, they do present expenditures for the budget year by economical classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The ministry of Finance in Lebanon prepares the EBP based on the GFS 2001 following international government statistics standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: Ministry of Finance prepares the EBP that presents expenditures for individual programs for the budget year. example: Each administrative unit is broken into subgroups as in the attached document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The EBP presents a multi-year expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification) for certain on-going programmes and special expenses and not for all expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

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

Comments: Researcher: The EBP presents a multi-year expenditure estimates for certain on-going programmes and special expenses and not all expenditure. In the Budget Circular, they present the expenditure estimates ceilings for a multi year period, the figures are taken from the medium term fiscal framework.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

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

Comments: Researcher: Executive's Budget Proposal usually presents the individual sources of tax revenue for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: Executive's Budget Proposal presents the individual sources of non-tax revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The pre-budget documents -budget circular- presents revenue estimates for multi-year period from the Medium term fiscal framework. EBP presents revenue estimates by category (such as tax and non-tax) but not for a multi-year period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: EBP presents estimates for individual sources of revenue for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: EBP doesn't present 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. Some of this data is published on MOF website in the Debt & Debt Markets report on quarterly basis that includes: KEY COST AND RISK INDICATORS SOVEREIGN RATINGS INTEREST RATES & COST OVERALL DEBT DATA AMORTIZATION PROFILE DOMESTIC CURRENCY DEBT DATA FOREIGN CURRENCY DEBT DATA (<http://www.finance.gov.lb/en-US/finance/PublicDebt/Pages/Deb...> (<http://www.finance.gov.lb/en-US/finance/PublicDebt/Pages/DebtReports.aspx>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The Debt & Debt Markets report present information related to the composition of the total debt outstanding at the end of each quarter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The Budget Circular presents information on the macroeconomic forecast upon which the budget projections are based.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: While preparing the MTFF module, the impact of different macroeconomic assumptions on the budget are studied, this is still an internal exercise at MOF and some of the end results are presented in the Budget Circular.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The Budget Circular presents estimates on how new policy proposals affect expenditures with a narrative explanation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The Budget Circular presents estimates of new policy proposals that affect revenues with narrative explanation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: EBP presents expenditure estimates for BY-1 by all three expenditure classifications (administrative, economic, and functional classification) for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: EBP presents expenditures for individual programs for the year preceding the budget year (BY-1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: Usually the EBP presents the comparison at the level of the year prior to the budget year (BY-1) from the original enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: In past years, EBP presents estimates of expenditure for just one year prior to the budget year BY-1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The non-published EBP presents expenditures for individual programs for just one year preceding the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The EBP present revenue by category for the year preceding the budget year (BY-1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The EBP presents individual sources of revenue for the year preceding the budget year (BY-1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: The non published EBP presents revenue estimates for BY-1 that is updated from the original enacted levels

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Comments: Researcher: The non-published EBP presents comparison just for one year prior to the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Comments: Researcher: Some of this data is presented in the Public debt Market issues on quarterly basis for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: In the Debt & Debt Markets the debt figures reflecting actual outcomes are presented from 2007

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Comments: Researcher: EBP presents estimates of intergovernmental transfers without any narrative explanation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Comments: Researcher: The non-published EBP present estimates of transfers to public corporations for the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

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

Comments: Researcher: No such timetable is released. The Public Accounting Law sets deadlines for submissions from other government entities, but unfortunately MOF doesn't release an updated timetable that should be shared with Public.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: According to the Open Budget Survey standards, if 'Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "d." In Lebanon, the Pre-Budget Statement (Budget Circular) is produced for internal use and is not publicly available, therefore, answer "d" applies.

Comments: Researcher: The Budget Circular present information on the macroeconomic forecast upon which the budget projections are based.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Pre-Budget Statement is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Pre-Budget Statement is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

Comments: Researcher: The internally produced Pre-Budget Statement doesn't include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year, it includes projections only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Pre-Budget Statement is produced for internal use only and therefore a "d" answer is appropriate, as per OBS methodology.

Comments: Researcher: The Pre-Budget Statement doesn't include the data mentioned in this question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Pre-Budget Statement is produced for internal use only and therefore a "b" answer is appropriate, as per OBS methodology.

Comments: Researcher: The internally produced Pre-Budget Statement includes estimates of total expenditures percentage for a multi-year period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: According to the Open Budget Survey standards, if the Enacted Budget is not considered publicly available, then all questions regarding the Enacted Budget should be marked "d." The Enacted Budget is not produced since 2005, therefore it is considered not publicly available and answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Budget is not produced since 2005, therefore it's considered not publicly available and answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Enacted Budget is not produced since 2005, therefore it is considered not publicly available and answer "b" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The Enacted Budget is not produced since 2005, therefore it is considered not publicly available and answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Enacted Budget is not produced since 2005, therefore it is considered not publicly available and answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Citizens Budget is not produced and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer "d" applies..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Citizens Budget is not produced and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer "d" applies..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Citizens Budget is not produced and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer "d" applies..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Citizens Budget is not produced and therefore considered not publicly available. Therefore, consistent with the Survey methodology, answer "d" applies..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d." Therefore, since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "d" applies .

Comments: Researcher: If we analyse the IYR posted on the website, we assure that IYR presents actual expenditures by economic classification, but since these reports are posted late "d" was selected. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>

([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

[http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "d" applies .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "b" applies .

Comments: Researcher: Though Comparison is made with the same period of previous year, but we can't change the answer as the IYR are published late. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "b" applies.

Comments: Researcher: Though In-Year Reports present actual revenue by category, but we cant change the answer as the IYR are being published late. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "d" applies .

Comments: Researcher: Though In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all revenue, but we can't change the answer as the IYR are being published late. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "b" applies.

Comments: Researcher: Though In-Year Reports the revenues presented in the In-Year Reports are compared with the previous year, but we cant change the answer as the IYR are being published late. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "d" applies .

Comments: Researcher: Though In-Year Reports all three estimates related to government borrowing and debt are presented, but we cant change the answer as the IYR are being published late. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the IYRs are published late in accordance to the reporting period (more than 3 months after the reporting period as per OBS methodology) they are not considered publicly available and answer "d" applies.

Comments: Researcher: Though information is presented in the IYR excluding some core elements such as maturity profile, but we cant change the answer as the IYR are being published late. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> ([http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20\(English\)%20-final.pdf](http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2016%20May%202016%20(English)%20-final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked "d." As the FY 2016 MYR does not appear online, it is considered not produced, and option "d" applies.

Comments: Researcher: The Mid-Year Review published late for FY 2015 of the budget doesn't include an updated macroeconomic forecast (GDP,...) for the budget year underway. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the MYR is not released to the public at least three months after the reporting period ends, option "d" applies.

Comments: Researcher: Though the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway, but we cant change the answer MYR is not released to the public at least three months after the reporting period ends. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: As the FY 2016 MYR does not appear online, it is considered not produced, and option "d" applies.

Comments: Researcher: Though the Mid-Year Review of the budget present expenditure estimates by economic classification, but we cant change the answer MYR is not released to the public at least three months after the reporting period ends. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** As the FY 2016 MYR does not appear online, it is considered not produced, and option "d" applies.**Comments:** Researcher: The Mid-Year Review, which was published late for FY 2015, doesn't present expenditure estimates for all individual programs. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** As the FY 2016 MYR does not appear online, it is considered not produced, and option "d" applies.**Comments:** Researcher: Though the Mid-Year Review of the budget includes updated revenue estimates for the budget year underway, we can't change the answer as as the MYR is not released to the public at least three months after the reporting period ends. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: As the FY 2016 MYR does not appear online, it is considered not produced, and option "d" applies.

Comments: Researcher: Though the Mid-Year Review of the budget presents revenue estimates by category, we can't change the answer as the MYR is not released to the public at least three months after the reporting period ends. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: As the FY 2016 MYR does not appear online, it is considered not produced, and option "d" applies.

Comments: Researcher: Though the Mid-Year Review of the budget present individual sources of revenue, we can't change the answer as the MYR is not released to the public at least three months after the reporting period ends. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Since the MYR is not released to the public at least three months after the reporting period ends, option "d" applies.

Comments: Researcher: Though the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway, we can't change the answer MYR is not released to the public at least three months after the reporting period ends. <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (<http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Monthly/Public%20Finance%20Monitors/2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The YER does not present estimates of differences between enacted levels and the actual outcome for expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: Expenditures are presented by economic classification on page 16.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The Year-End Report does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)
Comments: Researcher: The Year-end Report presents revenue estimates by category on page 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf) pages: 7-14
Comments: Researcher: The Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)
Comments: Researcher: The Year-end Report does not present estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The Year-End Report doesn't present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The Year-End Report doesn't present the differences between the original estimates of nonfinancial data on inputs and the actual outcome

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The Year-End Report doesn't present the differences between the original estimates of non-financial data on results and the actual outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...>
(http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The Year-End Report doesn't present the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Public Finance Annual Review by the Ministry of Finance: <http://www.finance.gov.lb/en-US/finance/ReportsPublications/...> (http://www.finance.gov.lb/en-US/finance/ReportsPublications/DocumentsAndReportsIssuedByMOF/Documents/Public%20Finance%20Reports/Annual/YR_2015.pdf)

Comments: Researcher: The Year-End Report doesn't present the differences between the original estimates of extra-budgetary funds and the actual outcome

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: <http://www.finance.gov.lb/en-US/finance/EconomicDataStatistics/...> (<http://www.finance.gov.lb/en-US/finance/EconomicDataStatistics/Documents/FiscalPerformance/MonthlyComparativeReports/Bayanat2016/Aug%202016en.pdf>)

Comments: Researcher: A financial statement is released as a separate report "Summary of Fiscal Performance" .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.coa.gov.lb/main.php?main=13> (<http://www.coa.gov.lb/main.php?main=13>)

Comments: Researcher: The Audit Report is not published, therefore, consistent with the Survey methodology, answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.coa.gov.lb/main.php?main=13> (<http://www.coa.gov.lb/main.php?main=13>)

Comments: Researcher: The Audit Report is not published, therefore, consistent with the Survey methodology, answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.coa.gov.lb/main.php?main=13> (<http://www.coa.gov.lb/main.php?main=13>)

Comments: Researcher: The Audit Report is not published, therefore, consistent with the Survey methodology, answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.coa.gov.lb/main.php?main=13> (<http://www.coa.gov.lb/main.php?main=13>)

Comments: Researcher: The Audit Report is not published, therefore, consistent with the Survey methodology, answer "b" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.coa.gov.lb/main.php?main=13> (<http://www.coa.gov.lb/main.php?main=13>) <http://www.pcm.gov.lb> (<http://www.pcm.gov.lb>)

Comments: Researcher: The executive doesn't 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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.coa.gov.lb/main.php?main=13> (<http://www.coa.gov.lb/main.php?main=13>) <https://www.lp.gov.lb/> (<https://www.lp.gov.lb/>)

Comments: Researcher: Neither the Supreme Audit Institution (SAI) nor legislature release to the public a report that tracks actions taken by the executive to address audit recommendations, therefore answer "d" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Applicable law: Constitution, Parliament Internal Regulations, Speakers decision # 1254 "date 24/3/2012" Interview: A meeting with a parliament staff took place on the 27th of October, 2016. Summary of the discussion: 1- Old laws & regulations that govern the process of preparing the Budget & the internal regulations that govern the parliament's work. In particular, the support provided to the committees where they do not have the power or sufficient budget to consult or employ experts; only the Speaker of the Parliament has the right to employ staff. 2- External support from international organizations such as the EU & Westminster foundation for democracy (WFD), where both provide technical support and training to the committee members & parliamentary staff on specific agreed topics. Previous work in 2011 was initiated by the WFD to establish an advisory unit to provide financial oversight and assist the Finance and Budget Committee in their work. Unfortunately, there was no continuity for the work of this unit for technical & financial reasons. After then and as a result, the speaker issued a decision to establish an advisory body to assist parliamentary committees and provide technical support to all committees. This advisory body has the right to get international or local support through the current Organizations that provides support to the parliament(UNDP, EU, WFD).

Comments: Researcher: There is no Independent Fiscal Institution to analyze fiscal policy and performance and support the Budget & Finance Committee. WFD initiative that was funded by the EU (2011) in establishing an Advisory unit didn't succeed. The speaker issued a decision in 2012 to establish an advisory body who will support all committees, though this could not be considered as an independent fiscal institution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: same as question "103"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: same as question "103"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Based on OBS guidelines

Comments: Researcher: Since we do not have an IFI, answer d applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Source: The Public Accounting Law

Comments: Researcher: According to the Public Accounting Law, full legislature nor any legislative committee do not have to debate budget policy prior to the tabling of the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The Public accounting Law & The Lebanese Constitution. Interview: PFM consultant & parliamentary staff

Comments: Researcher: In principle & according to the Constitution Article 83, each year at the beginning of the October session, the Government shall submit to the Chamber of Deputies the general budget estimates of state expenditures and revenues for the following year. The budget shall be voted upon article by article. For the Executive's Budget proposal of 2017 the ministry of finance prepared and submitted the proposal according to the official dates mentioned in the public accounting law article 17 " before September 1 ". Unfortunately, the government didn't meet to discuss the budget and consequently the parliament didn't receive the proposal for legislation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The Public accounting Law & The Lebanese Constitution. Interview: PFM consultant & parliamentary staff

Comments: Researcher: The last enacted Budget is the 2005 one.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The Public Accounting Law & The Lebanese Constitution.

Comments: Researcher: According to the Public accounting Law, article 19: "No increase is allowed in the draft budget or in the draft additional credits, during their discussion by the concerned parliamentary committee and by the Parliament, unless after the obtention of the written opinion of the Ministry of Finance and the approval of the Council of Ministers." & Constitution, Article 84: During the discussion of the budget and draft laws involving the opening of supplementary or extraordinary credits, the Chamber may not increase the credits proposed in the budget or in the draft laws mentioned above either by way of amendment or by means of a proposal. The Chamber may, however, adopt, by way of proposal, laws involving further expenditures after the close of this discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Interview; PFM consultant

Comments: Researcher: Even though the legislature has authority in law to amend the Executive's Budget Proposal with some limitations. Since the budget has not been enacted in Lebanon since 2005, answer d applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Interview: Parliamentary officer

Comments: Researcher: The last enacted budget in Lebanon is the 2005 one.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interview: Parliamentary staff

Comments: Researcher: Last enacted budget in Lebanon is the 2005 one.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Interview: Parliamentary officer

Comments: Researcher: Last enacted Budget was the 2005 one.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)**Sources:** The Constitution & The Public Accounting Law

Comments: Researcher: The executive is legally required to seek approval of the legislature prior to shifting funds between whatever funding units (and not administrative units). In light of the total absence of the legislative role in Lebanon, the executive is currently taking full control of the spending and budgeting. Below is a detailed explanation of the transfers and legal requirements: Constitution, article 85: "Opening exceptional funds should be through a special law" Requires Legislative approval: Yes Comment: Since it requires a law, this means its needs the legislative approval. Constitution, article 85: "Nevertheless, should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a Decree, based on a Decision of the Council or Ministers, to open extraordinary or supplementary credits or transfer appropriations in the budget as long as these credits do not exceed a maximum limit specified in the budget law." Requires Legislative approval: Yes, these measures shall be submitted to the Chamber for approval at the first ensuing session. Comment: Lebanon is without a president since the term of the president Michel Suleiman ended in May 25, 2014. Public accounting law, article 27: "Article 27: 1-With due consideration to Article 85 of the Constitution and Article 26 of the present law, no additional credits are opened unless by virtue of a law. These credits are covered through transfers from other items, from the budget reserves chapter, from the reserve funds or from new resources. 2-With due consideration to the Article 26 of the present law, no credits are transferred from one item to another unless by virtue of a law. 3-With due consideration to Article 114 of the present law, credits for one specific budget year are not carried over to the next year budget, unless by virtue of a law." Requires Legislative approval: Yes Comment: In light of the absence of legislative role in Lebanon, the executive is taking full control of spending and budgeting.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** The Lebanese Constitution & Public Accounting Law

Comments: Researcher: According to the IBP rules, "C" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. In Lebanon, though we have rules that seek prior approval, unfortunately this is not practiced all the time due to the fact that the parliament is holding rare sessions for pressing legislation only and we usually don't have excess revenues. On another note, we should differentiate between money reserve and the budget reserve, when we discuss the excess revenue we are referring to the money reserve that is part of the treasury & responsibility of the central finance accountant. So, any spending from outside the enacted budget should seek the approval of the legislature. In the Public accounting law: Article 27 states "With due consideration to Article 85 of the Constitution and Article 26 of the present law, no additional credits are opened unless by virtue of a law. These credits are covered through transfers from other items, from the budget reserves chapter, from the reserve funds money or from new resources." Also article 200 states: "No amount shall be taken from the reserve money unless by virtue of a law. Every amount to be taken from the reserve money shall be immediately recorded in the entries of the central finance accountant. These entries are recorded by virtue of a decision taken by the Minister of Finance." Article 85" in the Constitution: "No extraordinary credit may be opened except by a special law. However, should unforeseen circumstances render urgent expenditures necessary, the President of the Republic may issue a Decree, based on a Decision of the Council of Ministers, to open extraordinary or supplementary credits or transfer appropriations in the budget as long as these credits do not exceed a maximum limit specified in the budget law. These measures shall be submitted to the Chamber for approval at the first ensuing session."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Lebanese constitution & Public Accounting law

Comments: Researcher: There is no article mentioned in the law that states for the executive to seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls and nothing prohibits that as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: interviewed a parliamentary staff

Comments: Researcher: The issue is not that the Finance & Budget committee did not review the report, there is no report to be reviewed since the court of audit never issue any audit reports on the budget unless it was enacted. The last enacted budget in Lebanon was the 2005 budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: "Court of Audit law", Legislative decree 82 issued on 16 September 1983.

Comments: Researcher: Article 4 of the Court of Audit decree 82: "The court of audit President is appointed by a virtue of a decree issued by the Council of Ministers upon the proposal of the prime minister".
يعين رئيس ديوان المحاسبة والمدعي العام لدى الديوان بمرسوم يتخذ في مجلس الوزراء بناء على اقتراح رئيس مجلس الوزراء.
من قضاة ديوان المحاسبة من الدرجتين الاوليين في الفئة الثانية على الاقل او من بين قضاة مجلس شورى الدولة والقضاة العدليين من الدرجة الموازية للدرجتين الاوليين في الفئة الثانية من ملاك ديوان المحاسبة.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: "Court of Audit law", Legislative decree 82 issued on 16 September 1983.

Comments: Researcher: According to the court of audit law articles 10 and 12, the head of the court of Audit is immune in his post and can't be removed by the executive except if judged that he committed a major error in conducting his job. A committee composed of all heads of control agencies would look into the matter and propose to the Council of Ministers that he be dismissed. The other way is by submitting his resignation.
Article 10: The President, the Prosecutor, the Counselors and the Assistant Attorney General shall not be transferred to another administration until after the approval of the Chamber of Deputies. They shall not be dismissed except by a decision of the disciplinary council. Article 12: The powers of the Supreme Judicial Council shall be exercised in accordance with the proposal of the President of the Court. The President of the Court and the Prosecutor shall be appointed by a decision of the Council itself, in addition to the Government Commissioner to the Consultative Council and the Vice-President of the Council and this should be upon the proposal of the competent minister

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** "Court of Audit law", Legislative decree 82 issued on 16 September 1983.**Comments:** Researcher: According to the Court of Audit law, Article 1, "the Court of audit administratively linked to the Prime Minister, and based in Beirut.' So, the prime minister is the sole authority who decides the size of funds to be allocated to the the Court of Audit and then the Court prepares their budget accordingly.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)**Sources:** "Court of Audit law", Legislative decree 82 issued on 16 September 1983.**Comments:** Researcher: According to the Court of Audit law, Part II Court of Audit power Article 30-51. "The Court is responsible for checking the use of public funds and its compliance with existing laws and regulations and for prosecuting all government employees accused of violating laws and regulations governing the administration of public funds". The Court discharges its functions through three main activities: a pre-audit of government expenditures, a post-audit of government accounts, and the judicial prosecution of offending employees. The pre-audit function faces some limitations at the revenues and expenditures levels: At the revenues level: - Assignment of revenues transactions exceeding 50 Million LL. - Sale of real estate transactions exceeding 5 Million LL At the expenditures level: - Transactions related to purchase of equipment and supplies, and public works and services exceeding 75 Million LL - Tenders reached by mutual agreement, including rent contracts exceeding 50 Million LL (US Dollars 30,000). - Purchase of real estate exceeding 100 Million LL - Transactions of grants and assistance exceeding 15 Million LL Article 33 of the Lebanese.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://www.coagov.com/> (<http://www.coagov.com/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <https://www.lp.gov.lb/ViewContentRecords.aspx?id=29&&pageNu...> (<https://www.lp.gov.lb/ViewContentRecords.aspx?id=29&&pageNu...>) <http://www.coagov.com/list.php?list=9&part=1> (<http://www.coagov.com/list.php?list=9&part=1>) interviewed parliamentary staff

Comments: Researcher: According to "the parliamentary staff", the Court of audit participate frequently (more than 5 meetings/year) in attending the committee meetings once invited by the parliament. Thus, according to IBP standards, "it's not only being present at a meeting of a legislative committee, but to play an active role and not a passive observer, serving only as a resource when called upon". Browsing the internet and websites, these meetings are never mentioned and even no reports are published as well covering the audit role that the SAI should play.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

- c. (33) Yes, the executive uses participation mechanisms during the budget formulation 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: interviewed executive staff.

Comments: Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: answer to 125 was d

Comments: Researcher: Answer b applies as no participation mechanisms are used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

127:

During the budget formulation stage, which of the following key topics does the executive’s 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 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: Interviewed executive staff

Comments: Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed executive staff

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: answer to 128 was "d"

Comments: Researcher: according to OBS guidelines, answer b applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed executive staff.

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed executive staff

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation or formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed executive staff.

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation or formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed executive staff.

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation or formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed pfm consultant.

Comments: Researcher: The executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Browsing through ministries websites & interviewing a pfm consultant.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed Parliamentary staff

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed Parliamentary staff

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed Parliamentary staff

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed Parliamentary staff

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed pfm consultant

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed pfm consultant

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Interviewed PFM consultant

Comments: Researcher: Though the Court of audit maintains an active and updated website regarding news and activities, they don't seek public input to determine its audit agenda, or provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Lebanon for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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