

TRAINING MANUAL

BASIC CONCEPTS OF INVESTIGATIVE JOURNALISM AND PUBLIC FINANCE



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Introduction

The founder of Wikileaks, Julian Assange, defines investigative journalism as the “noble art of seizing reality back from the powerful.” His is a condensed definition describing the negative impact that corruption in all its different forms could have on societies, as well as the role of this type of journalism.

If corruption spreads and becomes rampant without effective measures to fight it, it can destroy society, ruin its culture, and undermine its very fabric and relations, rendering them unhealthy and based on exploitation, self-interest, and clientelism. It also affects the economy negatively, impedes social justice, and increases unemployment and featherbedding. This, in turn, leads to a decline in democracy, good governance, and institutional work based on the culture of the rule of law.

If democracy deteriorate, good governance is eclipsed, the economy is weakened, and culture is distorted, the chances of sustainable development become non-existent. It is impossible to achieve sustainable development in a distorted political and economic environment in which public resources are not put to the best use in line with public interest. Corruption thus dispossesses citizens of their reality, their chances of reclaiming control of their lives, their future, and their role in building society.

By contrast, investigative journalism is considered one of the most significant effective methods to fight corruption, as it can uncover its patterns. Whereas journalism in general presents information, spreads news, and explains facts as they are, investigative journalism goes much further. It uses events and news as an entry point to reveal and investigate what is hidden or what certain parties are attempting to conceal. It basically poses the questions “how?” and “why?” which always requires it to link, analyze, and compare information until it uncovers the hidden facts.

Investigative journalism not only presents reality objectively; it also reveals a new reality that was hidden and totally unknown to us. This is the true meaning of “seizing reality back from the powerful.” This particular role of investigative journalism is probably why it came to be known as the “fourth estate,” the authority which has the power and the right to monitor all three branches of the political system: legislative, executive, and judicial.

Therefore, investigative journalism is considered one of the main foundations and components of democracy and good governance. Its very existence and the legal environment that guarantees the freedom of opinion and expression ensure that the political power and its various institutions commit to the principles of transparency and integrity. The more these freedoms are constricted and limited, the more favorable the environment becomes for the proliferation of corruption.

There is a reciprocal and dialectical relationship between investigative journalism and democracy. Journalism needs a high level of democracy to be able to perform its vital functions within society, whereas the existence of journalism and its role reinforces democratic life and good governance, solidifies a culture based on the rule of law, strengthens integrity and transparency, and thus limits corruption.

As such, in this era we live in, known as the age of information, the law on “the right to access information” has become one of the key requirements of democratic life and an indicator of the level of freedoms.

In this context, we can clearly observe the cooperation and complementarity between investigative journalism, on the one hand, and relevant civil society organizations (CSOs), on the other, in combatting corruption and promoting integrity and transparency. Each allows the other to function in a better manner.

Specialized CSOs work constantly, relentlessly, and professionally to monitor policies, events, and legislations which may detract from the principles of integrity and transparency and which are considered a form of corruption and a violation of human rights. Each has its own set of professionals and trusted, integrity-based methodologies. They regularly publish reports that monitor, document, and explain the patterns of corruption and the way in which they spread, according to specific and strictly professional indicators.

Transparency International (TI), through its different chapters across the world, including Lebanon (TI-LB), dedicates its work for the promotion of integrity and transparency. The organization has its own methodologies and indicators, which it relies on to monitor enacted legislations and laws and the public budget, as well as the circumstances of the budget's preparation, implementation, and oversight. TI is also concerned with public procurement matters, among other things. It has a massive archive of reports, studies, and research papers in every country it operates in.

Moreover, in the field of investigative journalism, the publications of these organizations are classified as “open sources,” meaning they are sources that are available and easily accessible to the public. Since investigative action is essentially based on the analysis, processing, and comparison of documented and professional information to reach certain facts, these reports and information are considered one of the most valuable and most important sources upon which an investigative journalist relies.

Investigative journalists always ask themselves

- **Is there any form of corruption that is being perpetrated right now, in any given domain and location?**
 - **How can we uncover it?**
 - **How can we find the lead?**
 - **Where should we begin?**

Ofentimes, the answer lies in open sources, most notably CSO reports. These could be the reason a certain case is opened for investigation, or the place where the journalist finds evidence corroborating a hypothesis they are investigating.

CSOs, as well as media institutions, are aware of the importance and the necessity of this cooperation and complementarity in action. In recent years, this has often been materialized in the form of practical programs. TI-LB dedicates a part of its efforts and resources to assist media institutions and investigative journalists in developing the necessary skills, competencies, and capacities through different training programs.

In this context, TI-LB presents this guide as a way to provide basic knowledge on certain concepts related to investigative journalism and the public sector, at the core of which lies public finance, which is considered fertile ground for suspicions and practices of corruption. TI-LB is aware of the importance of investigative journalism in combatting corruption and contributing to the promotion of integrity and transparency. An investigative journalist must have professional and exhaustive knowledge of the concept, areas, and forms of corruption so they can perform their investigative duties as best as possible.

The manual is particularly directed to journalism students and new journalists, in the hope that it equips them with the necessary tools to discover their passion and interests in corruption-related investigative work.

This manual consists of two main parts:

Part I	Part II
It addresses the concept of investigative journalism, the definition of investigative reporting, the most important principles of investigative action, as well as the way and conditions to acquire investigative cases, especially in the field of public sector corruption. It also defines the "hypothesis" and its importance, as well as the conditions and steps to build it.	It defines the public sector and the impact of corruption on it, as well as certain forms of corruption. It also defines public finance in Lebanon and explains some of its key components, particularly the public budget, public procurement, and taxes.

Investigative Journalism: Concepts and Basic Principles

1 Specialized Journalism

Before delving into the world of investigative journalism and defining its techniques, we must first define specialized journalism whose significance and status have increased in recent years due to the information and technology revolution.

This technological revolution has led to major fast-paced developments in different areas of life, such as finance and banking, economy, the environment, digital security, industry, agriculture, and others, causing a massive flow of information never witnessed before in human history. As a result, we now have “knowledge societies” – that is, societies that can process information, data, and technologies in order to manage people’s lives, predict crises, and solve problems. Information has become the very backbone of our modern life.

This has prompted individuals to remain up-to-date up at all times on everything that is happening, in order to stay connected and able to handle new variables, whether in life in general or in their line of work. The media has always played a key role in helping citizens of all educational and cultural backgrounds stay up-to-date by offering knowledge and culture in terms that are understandable by citizens from all walks of life. However, the leaps we are witnessing today demand a new kind of media – one that is better suited to deal with the complexities of life in modern societies, in order to simplify them and build bridges for citizens to access such information.

This is what came to be known as specialized media. One that is qualified and capable of delving into professional, scientific, and social fields, from agriculture, technology, and economy, to education and arts, to discuss and process them in a way that is closer to people from all segments and with different levels of knowledge. It helps citizens to stay connected to their reality and up-to-date on the developments of their society by enriching their knowledge and properly forming their behavior. The more citizens know and understand what is



happening around them, the more effectively they can become involved in and interact with their issues and those of their society.

According to this concept, which makes knowledge available to everyone, the media is one of the most important means to build and promote proper citizenship, where citizens are aware of their rights and obligations.

The problem in Lebanon and the Arab region in general is that this type of specialized media has not yet evolved to the point of being capable of delving into the different fields of science, arts, finance, and economy; is still limited to politics, in the limited sense of the word. This is reflected in practice in the nature of daily issues that citizens face and the way they respond to them.

In order to demonstrate and elaborate on this issue, we shall take public finance as an example. This is a key field that impacts citizens’ lives and that is often neglected by critical, simple, and specialized media content, leading to its absence from people’s scope of interest and daily discussions. We will focus on the public budget in particular, considered one of the most important processes in any political system.

The significance of the public budget lies in the fact that it is the law assigning to all segments of society their annual share of the country's wealth, as well as the share of the different sectors, such as education, health, agriculture, women, youth, etc. In other words, the public budget is the practical foundation of the government's vision on how it intends to administer and develop society. It is the foundation upon which political decisions are based later on.

Therefore, based on its significant, the drafting and adoption of public budgets in democratic societies usually entails much effort and discussion among the various social, political, and civil components, including parties, institutions, associations, and unions, each trying to influence the direction of this budget in a way that benefits them and their interests the most. This is a healthy discussion and interaction reflecting the dynamism of society and its institutions. Herein lies the importance of specialized media, which is capable of addressing this specific and challenging issue. It is the main incubator of this entire discussion and interaction. Through its programs, platforms, dialogues, articles, and reports, each party can express its opinions and make its voice heard, until a public budget that best represents society as a whole is adopted

However, the lack of specialized journalists qualified to analyze these issues, who understand its terminology and are capable of asking the right questions to officials and stakeholders, deprives citizens of information and knowledge on what is happening. This decreases their chances of becoming involved and interacting with these developments and even restricts the social and political actors involved in these discussions.

The absence of specialized media does not mean that media outlets in general do not address the public budget; rather, these media outlets do so by using complex and specialized terms, without simplifying and presenting them in a way that could be understood by citizens, irrespective of their level of knowledge. Therefore, if we search the media archive, we will find plenty of material constantly addressing the public budget, but

in technical terms that are only understood by experts. This restricts discussions and interactions to the economic and political elite mostly, excluding normal citizens, which limits the "public budget democracy" – namely, the budget which results from a broad socio-political discussion and interaction.

The example of the public budget naturally applies to the entire field of public finance in Lebanon in its different stages and components. Part II of this manual will tackle this subject, further explaining and simplifying certain key concepts, including the public budget.



To define specialized media in non-academic terms, it is a type of media interested in and capable of discussing and addressing certain topics that may be too complex and specialized for the general public. It is able to deconstruct and deliver them with precision, clarity, and appeal. It is therefore also known as the media that can disseminate a "specialized culture."

In this context, corruption in all its forms is also considered an elusive and complex field. Its practices are not always straightforward and clear. A certain level of specialization is thus required to uncover corruption, monitor it, identify its mechanisms, track its trails, and understand its terminology and its significance. This is where the investigative journalist's expansive knowledge on the subject comes into play; this specialization enables the journalist to crack corruption cases with a high level of professionalism.



2 Investigative Journalism

What is investigative journalism?

Investigative journalism, similar to other forms of journalism, has gone through different phases of evolution, during which it acquired numerous characteristics and techniques. Massive technological developments have added new and vital dimensions reflected in the amount of available data and ease of access to it, as well as the different techniques assisting journalists in verifying information related to their investigative work.

Despite the various definitions of investigative journalism, they all share common denominators, including:

Basic Principles and Rules

- **The need to uncover a case based on unequivocal evidence;**
- **The need to uncover a case, such as corruption, based on thorough research and a specific methodology.**

These two elements imply that investigative work is not an improvised or random process, but it is rather conducted according to a professional methodology, and the outcomes the journalist may deduce are based on proof and evidence. The investigation must eventually reveal new facts and condemn specific parties of corruption. Therefore, the conviction must be conclusive, based on legal references, and according to proper procedure.



- **The case under investigation, which the journalist is aiming to uncover, must interest the public opinion.**

This refers to everything that pertains to citizens' interests and causes them or their public institutions immediate or long-term harm. Investigative journalism is not tabloid journalism seeking sensationalist stories or prying on people's private lives. It seeks to uncover the damage done to society and the violation of laws and rights. These are the factors that make the investigation valuable.

- **Committing to ethical standards. As with any profession, there are ethical rules governing the grounds and procedures of the investigation, and they cannot be breached.**

▶ **This is a far-reaching and important subject. Journalists must be aware of these ethical standards, otherwise they could face significant challenges. This may also affect integrity safety, professionalism, and credibility of the investigation. For example:**

- Should a journalist offer any material compensation in return for certain information?
- Can they film the other party without their consent?
- If so, are there any conditions?

- **The investigative journalist must be the one conducting the investigation at all stages.**

If you were provided with information and documentation from a certain party referring to corruption, it does not constitute a publishable investigation if you don't conduct the investigation yourself or with your team, regardless of the significance of the material offered to you. You must search for different sources that confirm and support what you have, in addition to analyzing and comparing the data, documentation, and information, to reach your own findings and be completely certain of their accuracy and validity. This is one of the main differences between investigative journalism and journalistic reporting. The investigative journalist does not only transmit information. They should not say, "this is the information I've received," but rather "this is the information I've investigated."

- **Taking into account the general context of the case.**

The journalist must trace back all the different stages of their case and delve into its history. Many corruption cases are not limited to the present. There may be precedents, previous events, and accumulation. It is important to track these elements down and be aware of them because they may lead to other dimensions of the case, and you may discover that it is larger, deeper, and more dangerous than it appears to be, with multiple parties involved.

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▶ **The general context also includes the need to search other locations and areas beyond the immediate context. For example, if an employee facilitated a company's tax evasion**

- Did he do it with only one company?
- Was this the first time he got involved with tax evasion?
- How long had he been doing this before being caught?
- Is he really the sole party responsible for this fraud and tax evasion case?
- Is he simply following orders from higher officials?



3 The Public Interest

We must further clarify the concept and scope of “public interest,” given its importance in directing focus towards cases of corruption that can be investigated. There is an obvious demarcation line between strictly professional investigative work and sensationalist journalism, which violates people’s privacy, including senior public officials and employees. This line, which must not be crossed, essentially pertains to the extent to which the investigation is related to the citizens’ interests in general, or the interests of a certain societal group or class. There are legal and ethical references which require the journalist to choose their words and description of a certain behavior very carefully, so as not to err and wrongly describe events.

For instance, you must know the difference between premediated corruption for the purpose of illicit gain, which may be in the form of bribery or nepotism, and administrative negligence, where an employee, or even an institution, fails to perform their duties and responsibilities, due to a disruption in administrative procedures. Whereas corruption, just like administrative negligence, can cause damage to society, the difference between the two is clear, and they should be judged differently. The practice of corruption and the resulting harm is done with intent and for the purpose of achieving personal gain at the expense of others, while the damage caused in the case of negligence is due to error, not necessarily for illicit personal gain. It could also be due to the laws and procedures that need updating rather than the intent of the perpetrator.

Below are two examples clarifying the practices of deliberate corruption to distinguish it from the invasion of privacy:

First: A senior public employee goes to fancy restaurants and pays expensive bills. This is not a case for an investigative journalist, unless the bill is unjustly paid using public funds. In that case, this employee would have spent the people’s money for personal gain. Otherwise, it is a violation of the employee’s privacy. Corruption has a clear definition and determinants, and the journalist must be fully aware of them.

Second: A public employee buys an expensive car. This is not an investigative journalism case, unless the employee has received an illegal customs duty exemption.

The public interest in these two examples is reflected in the public employees’ illegal use of public funds which belong to the citizens, funds that must be deposited in the State’s treasury and paid to its rightful beneficiaries. Stealing it will negatively impact public revenues in the long run, as well as public expenditure.



Where do we find cases worthy of being investigated?

This is one of the many questions journalists ask themselves, especially if they still don't have sufficient experience in this field – a question that always comes up despite our tacit knowledge of the corruption taking place. Integrity and transparency reports and indicators show the rampant corruption in our society and institutions. However, talking about corruption is one thing, while the ability to investigate, uncover, and prove it, as well as determine the parties involved, is a completely different undertaking. Therefore, the ability to determine and elaborate a case worthy of being investigated is the first step in investigative work.

1 Personal observation

As an investigative journalist, you must be highly observant, constantly monitoring the events and changes happening around you, in your local community, your place of residence or work, or wherever you spend the most time, before trying to detect high-level corruption. Start by searching for corruption in your immediate surroundings, given that you know your environment better than anyone else.

Corruption has its own, easily-detectable manifestations, which could be a lead for you. When you travel back and forth from work for instance, you may see a huge sign for an infrastructure project implemented by some company. You may notice that this company has implemented three projects in one year in your city.

Some people have misconceptions regarding the possible answer to this question. They believe that developing a case for investigation requires massive efforts or complex methods, while in reality it is much simpler. There are sources and methods that only require expertise, professionalism, and shrewdness.

The most important sources according to experts and specialists in the field include:

▶ And so, you ask yourself the following questions:

- Is it normal for the same company to win three tenders in a relatively short period of time, or is this worth questioning?
 - What is this company?
 - Who owns it?
- Are they related to or friends with an official in the municipality responsible for these tenders?
- Are other companies in the same field winning the same number of tenders on average?
- Are there many companies implementing similar projects?
- This all leads to a central question: Is the company is winning these tenders in a legal, corruption-free manner?

This example shows that the investigative journalist must always keep a close eye on their environment, in their own way, in order not to dismiss things without asking the right questions. As a journalist, you must remain attentive and have the power of observation. All these questions and doubts can be raised just from observing a sign next to a project in progress. This may lead you eventually to a corruption case truly worth investigating, through which you could uncover a theft happening against your local community.



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What is published in the media:

The media publishes a tremendous amount of information in which you could find certain indicators that may lead to a corruption case. This includes the news, government and civil reports and announcements, and officially announced bids and tenders. Even the socialite pages showing all the events and congratulations may give you an idea about the nature of the social relations between people in your community, especially those with power and authority. Just like a sign with a company's name implementing a certain project caught your attention, you may get the same idea, or case, from the tenders published in newspapers.

News stories specifically are considered one of the most important sources to focus on. For instance, you may read a simple news bit on the collapse of a building that had only been built a few years ago.

▶ **Unlike any other reader, you must stop and ask yourself some questions, such as:**

- What caused the collapse of this building?
- Does the news story clarify the cause?
 - Who built it?

Then, you can visit the same newspaper's archives in search of the tender won by the implementing party and discover interesting details. This is when you start following your suspicions and to try and answer the initial questions, which may increase your suspicions. This may reveal to you a case worth investigating, and you may quickly find answers that dismiss your corruption suspicions

Suspicion and sound, reasonable questions are necessary elements that must accompany you in everything you watch, observe, and read, as well as phenomena you may witness.



3 Open Sources:

First and foremost:

- Official government reports and information published on the websites of ministries and public institutions or the Council of Ministers,
- in addition to decisions, laws, promotions, and the like published in the Official Gazette.

For instance, you may find in the Official Gazette a promotion or employment decision for a senior position. If this raises any suspicions, you must pose logical and valid questions then search for the answers.



Second, CSO reports in all areas. These reports always highlight issues and contain enormous amounts of documented information prepared according to a reasoned methodology. Keeping an eye on these reports can provide you with general knowledge and insight into your community's issues in general and corruption cases more specifically. This will help you form a bigger picture on the reality and status of human rights, corruption, and the levels of freedom, integrity, and transparency. This gives you highly significant background information and perceptions that enable you to detect any expression of corruption.

Experts and specialists agree that these sources, and many more, are highly important, which makes it clear that developing an investigation-worthy case is not a complex process that exceeds your abilities as a journalist, even if you are still at the beginning of your career. It is within your reach to uncover such cases, especially since certain expressions of corruption cannot be completely dissimulated. All you need to do is to focus your attention on gathering information and general knowledge about issues in your community and delve a little bit deeper. You must also become informed on the workings, procedures, and areas of the public sector. This is also considered a necessary requirement that increases your capacities and professionalism in investigative journalism.

However, one more question remains, a question that you have probably asked yourself after becoming acquainted with all these sources and the ways to address them: Now what? What is the next step after having fed some of your suspicions and asked some questions that might have crystallized some preliminary perception of corruption? The answer to this question is called a "hypothesis," and it is the topic of the next part of this manual.



Hypothesis in Investigative Journalism

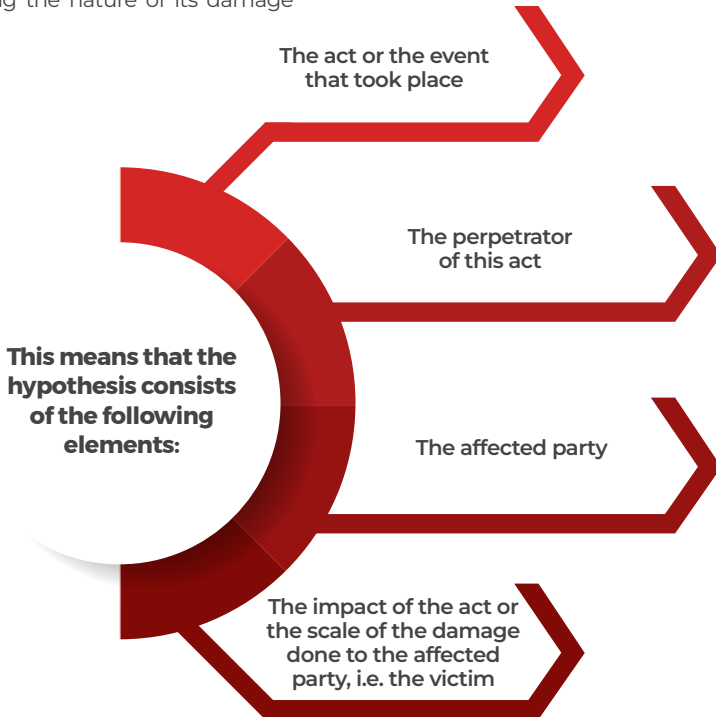


The hypothesis is described as the backbone of the investigation. It is the compass guiding the journalist's research and investigation and ensuring the professionalism and validity of their efforts. When initial inquiries and suspicions arise regarding a certain subject, and the journalist senses that there are acts of corrupt, they need to immediately start what is called a "preliminary search." This entails collecting information, data, and facts that are usually readily available from multiple sources. Then, they must analyze, compare, and find the link between these pieces of information in order to obtain initial answers and form a clearer idea about their suspicions.

The journalist forms the hypothesis based on these pieces of information, perceptions, and initial answers. They build assumptions about the presence of corruption, identifying the potential perpetrators or involved parties, and determining the nature of its damage and impact.

This means that building a hypothesis is not a random process; it is the result of a conscious effort and meticulous initial research, the collection of information and data, and the outcome of a process of analysis, comparison, and linking between information and available facts. Its first half consists of proven facts, while the second half requires validation. This is done by going to the field and directly searching for different relevant sources. Without a hypothesis, field work is unsystematic, with the journalist spending time and effort without necessarily reaching the truth.

This is why the hypothesis is important. It sets the perimeters and path of the investigation and facilitates the collection of information and the identification of relevant parties.



Based on the above, a hypothesis can be defined as follows:

It is an initial assumption or diagnosis of a case that is under investigation, in order to find out the truth about what happened, by building rational and valid links between the available facts – even if they are not fully confirmed and only provide an initial and provisional answer as to the relation between the act, the perpetrator, and the affected party – and estimating the scale and impact of the case on the public interest.

An illustrative example:

We can briefly show an example on how to build a hypothesis concerning the news about the collapse of a government building only a few years after its construction, without any details on what caused its collapse. This caught your attention and suspicion as an investigative journalist. How can you build a hypothesis regarding this event?

First, you must gather all the available facts:

- ✓ The nature of the building and the relevant authority
- ✓ Reports by the police and competent parties published on the reasons of the collapse
- ✓ The police or medical reports on the scale of the human and material casualties

You must then extract all the information from these tenders, including the required specifications for this building, and try to acquire the architectural drawings

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Then, you must collect available information on the contracted company and its owner from numerous sources

You must search the archives of newspapers or relevant government entities for any announcements on tenders or submitted bids for the building's construction and the company to whom the contract was awarded

While searching for the contracted company, it would be beneficial to get an idea of the type of projects it usually implements and if any similar accidents have already happened. You must identify the project's supervisory and oversight committees along with the names of their members.

You will notice that all this information is available and does not require much effort, despite its importance and the many benefits for you as an investigative journalist. The last required effort would be to analyze and link between the facts, information, and

events, track them, and identify any implications that you may notice and which may lead you to a hypothesis that the implementing company had manipulated the required specifications and the architectural drawing to save up on expenses and increase profit. This manipulation happened with the complicity of the overseeing government committee in return for a bribe, etc. This way, you could formulate an investigation hypothesis comprised of all the previously mentioned elements and conditions. Then, you are ready to move on to the field to prove your hypothesis.

Field Research:

Field research is the next stage after developing your case and formulating a reasonable and consistent hypothesis. It is probably the hardest and most complex stage of the investigation process. It also requires more time and effort to reach the required facts.

One of the challenges of this stage is that the information you are seeking now is not readily available like in the initial research and the hypothesis formulation stages. Some of this information is in the possession of parties which are trying to conceal it from you, especially those involved in the corruption case. This requires special skills on the one hand, and extreme caution on the other, so that you do not get yourself into trouble or risk your own safety, losing the case before acquiring the required facts. However, the more you are able to determine precisely what you want and have a solid and sound methodology, the more you are able to overcome these obstacles and risks.

This stage includes a lot of specifics and details that must be known, which cannot all be elaborated in this manual. However, we deem it important to mention in particular the sources of the information, evidence, and facts you want and which you will make every effort to try and obtain. Therefore, an important question arises: What are these sources and how can they be dealt with?

Investigative journalism experts limit these sources to four parties at this stage:

First **The victims:** those who were affected by the harm and impact of the corruption

Second **Those who caused the damage or the perpetrators of the corruption**

Third **The witnesses:** those directly informed about the case and the specifics of the corruption

Fourth **The experts:** those with a professional and objective opinion on the case

Undoubtedly, dealing with the perpetrator is the most challenging, because, as the accused party, they will deny their crime and the corruption they have perpetrated. On the contrary, they will try to conceal and erase all evidence before you, the journalist, reach it. They may try to mislead you and steer you away from the right information with all possible means.

You must also be careful when dealing with victims, because, even if they are mostly willing to offer information, they might exaggerate and sometimes confuse the truth with their own analysis or perceptions of the events. This means that you must stay cautious even when dealing with the victim and ask them to provide proof for their claims. In the end, you are the first person responsible for your investigation and the facts you are uncovering. Therefore, you must corroborate the content of the investigation with as much irrefutable evidence as possible.



In this part of the manual, we have identified the main elements and principles of investigative journalism, as well as the stages and conditions necessary to reach our goal. Naturally, there are still a lot of details and specifics, which you, as a budding journalist, must be acquainted with. Investigative work requires profound experience that can only be achieved through accumulation, experience, and practice.

At the same time, no matter how well you master the art of investigative journalism, you cannot succeed in your work if you do not thoroughly understand the field or topic you are investigating, and if you do not become very well acquainted with its terminology, mechanisms, and rules, as mentioned previously. Since this manual revolves around corruption investigations specifically, we will present in the following part a detailed explanation of certain key concepts related to the public sector in general and public finance more specifically.

Key Concepts in Public Finance

Financial and Administrative Corruption in the Public Sector:

According to the Transparency International's Corruption Perceptions Index (CPI), numerous Arab countries still rank high, with Lebanon ranking 154th out of 180 countries in its 2021 yearly report.

Despite the fact that corruption is everywhere, the public sector is considered one of the most fertile grounds for financial or administrative corruption. When we say the public sector, we are referring to the sector directly managed by the government or through public authorities. It encompasses public services, industries, agriculture, trade, and finance. It also includes customs, taxes, and civil service, all of which represent the national economy.

Therefore, corruption in any of the public sector's components causes significant negative impacts, such as squandering public funds, hindering economic development, and reducing the state's revenues, leading to a decline in public spending and fewer development opportunities. This, in turn, leads to the loss of investments and the increase of poverty. Corruption in this sector is not limited to its narrow and direct context but indirectly affects the national economy as a whole and social life on the long term.

Public sector corruption takes many forms, including:

Bribery:

In one of its definitions, bribery is when a public official receives, "directly or indirectly, an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties."

Embezzlement:

According to Article 17 of the United Nations Convention Against Corruption, embezzlement is the misappropriation of anything of value entrusted to a person, such as property, public or private funds, or securities, for his or her benefit or for the benefit of another person or entity.

Nepotism:

Rendering undeserved services for an individual or a party to which a person belongs, such as a political party, a family, or a region...

Wasta (cronyism):

Interfering on behalf of an individual or a group, while disregarding the principles of work and competency, such as hiring a relative or a fellow party member in a certain position, even if they are not qualified or competent.

Illicit Enrichment:

When a public official or a person in a similar position conceals or tries to conceal the source of illegally acquired funds by smuggling them abroad or depositing them in bank accounts through fake transactions.



In addition to these forms of corruption, there is also fraud, tax and customs evasion, among others, each having their specific causes and methods. Most commonly, corruption grows and spreads due to the fact that the public sector is a large system composed of and regulated by complex bureaucratic procedures and rules. With time, public officials become experts in the functioning of this administrative and legal system, as well as its loopholes, through which they can achieve illicit personal gain. Furthermore, a sizable part of the rules governing this sector are outdated and have not kept pace with global developments in this regard, which increases and deepens the gaps allowing this corruption to persist. Therefore, there are always demands and pressure from relevant stakeholders to update these laws.

This is evidenced by “public procurement,” for instance, which involves the procurement by public institutions of goods, services, works, and consultation services. It is a complex process with different stages, involving many relevant public departments. This process is regulated by a set of procedures and rules which are supposed to ensure its adherence to the principles of integrity and transparency, in a way that preserves public funds. For this reason, there are special entities whose duty is to oversee all stages of public procurement and ensure their compliance with set standards. We shall tackle this topic in detail in the second part of this manual.

We would like to note that corruption may seem like a craft, meaning it is often practiced by people who know perfectly how to do it without being easily caught.

This means that there is still corruption being practiced in the public sector in different ways and forms, and the investigations looking into these practices, uncovering them, and turning them into matters of public opinion are still not up to par. This is due to challenges and obstacles hindering investigative journalism, whether in Lebanon or the Arab region in general.

Media experts attribute these limitations in investigative work to numerous factors, including but not limited to the weak democratic environment and narrow margin of freedom, which turn any investigation into an adventure that may cause the journalist, as well as the media institution, a world of trouble. Investigations are also costly as they take a long time compared to other forms of journalism and require relatively large budgets which are not always available for media institution in our region.

Moreover, investigative journalism is a demanding profession. It depends on numerous technical conditions and determinants on the one hand, as well as personal and professional qualities on the other. Therefore, becoming a professional investigative journalist requires a lot of effort and time, which deters people and push them to follow their passion in other media avenues. However, it is worth noting that there have been remarkable positive developments in recent years in the quantity and quality of investigations and in the emergence of new investigative journalists, due to the significant efforts of specialized institutions in the field. This promises a better future for investigative journalism.



Key Elements of Public Finance in Lebanon

Public Finance Cycle:

The public finance cycle is part of the broader public sector system. It consists of a set of functions and roles carried out by various legislative and executive departments, ministries, and public institutions, in order to manage state's public funds.

These functions involve different and successive stages, starting with developing the state's public finance policies, carried out according to a political, social, and economic vision set by Parliament in its capacity as the direct representative of the people. This vision is then implemented in practice through the public budget.

The public budget also involves several stages, from preparation to implementation and control, and is linked to other elements, such as taxes (the main source of revenue) and public procurement or contracts (the main area of public spending).

This process is a major part of the public finance cycle, where public funds are managed in terms of their collection and spending in various sectors: education, health, agriculture, infrastructure, etc., pursuant to specific laws and procedures.

Public finance management is also defined as the effective use of government spending and collection policies to grow and develop the economy. This means that its role in the public sector goes beyond the simple collection and spending of funds; it involves the management of public investments, tax policies, public procurement, overall economic management, accounting and supervisory reviews, auditing, etc.

This brief definition, which is relatively simpler than the technical and specialized language used in the field of public finance, offers a general description of the field and paves the way for the following section, which will address in more detail the components of the financial management cycle.

What does the term “public funds” mean?

Public funds refer to funds, movable assets, and cash used in the public interest and managed in accordance with specific laws. The state is entrusted by citizens with managing these funds in order to achieve certain objectives, such as justice and development, provide health and social services, build infrastructure, and ensure the security of the country and its people.

As for public spending

It refers to the public funds spent by the government to in the service of public interest, through direct services or economic investments. This makes public spending one of the tools for developing the economy and investing in it.



Key Elements of the Public Finance Cycle in Lebanon

The public finance cycle consists of several elements, the most prominent of which are listed below:

First: Public Budget

According to Article 3 of the Public Accounting Law, the public budget in Lebanon is considered a legislative instrument. It estimates the state's expenditures and revenues for the coming year and sets the allowed amounts to be collected and spent accordingly.

French law defines it as the formula according to which the state's expenses and revenues are estimated; it is established and estimated by Parliament in a special law: the budget law. The latter reflects the government's economic and financial goals. Essentially, the public budget is a financial breakdown of the agenda that the government adopts and works on implementing. It is a concrete reference through which one can learn about the government's policies, practical programs, and strategies in managing social and economic issues. This allows people to monitor and evaluate the government based on its performance.

The public budget is not just a series of figures reflecting the funds to be collected or spend. In essence, it reflects the financial policies and the social and economic schemes adopted by the state. We will further clarify this point in subsequent sections of the report.

What does the public budget consist of?

It consists of two main parts:

First: Public Revenues

Public revenues refer to all the resources that enter the state treasury, and they are divided into tax revenues and non-tax revenues.

Tax revenues: All funds entering the state's public treasury from the collection of taxes and fees imposed on taxpayers in accordance with the law. Tax revenues represent the largest share of state revenues.

Non-tax revenues: All the funds that the state collects from public institutions and from fees imposed on administrative transactions, such as passports, civil status extracts, and others. These are fees paid by citizens.

Revenues are estimated based on each ministry's assessment of the amount they collect, according to the total amount collected in the previous year and in the previous months of the current year.

Second: Expenses

These are all the expenses that the state must cover in various sectors, including education, health, agriculture, social affairs, salaries of public officials, etc. They are called current expenses.

There are also non-current expenses, referred to as investment expenditures, which might be limited to one year or spread across several years.



Budget stages:

The public budget goes through several main stages, each of which has a set of clear parameters based on specific procedures.

First: Public Budget Preparation and Approval

This stage begins with a circular issued by the Minister of Finance, intended for various state departments, in order for each department to prepare its budget accordingly. This circular is issued annually within a specific timeframe: from April 1 to April 15.

The budget preparation stage follows as departments, institutions and public bodies prepare their own, within a specific timeframe: from April 15 to May 31.

During this stage, each minister determines the size and type of their ministry's expenses for the upcoming year, and they provide all the necessary documents and figures that clarify and justify their ministry's needs, i.e. the expenses that they are asking for from the public treasury.

The next stage concerns the Directorate of Budget and Expenditure Control at the Ministry of Finance, which examines and discusses the budgets that have been prepared based on the circular issued by the Minister of Finance. These discussions take place between June 1st and the end of July.

After the discussions and studies, these budgets are consolidated into one general budget. It is prepared and transferred, through the Ministry of Finance, to the Council of Ministers. This process takes place throughout the month of August.

The Council of Ministers examines the draft budget and makes the necessary amendments before referring it to Parliament in September. The Parliament's Finance and Budget Committee discusses and scrutinizes the draft public budget from October 15 to December 31.

In January, the draft public budget is referred to the Parliament's General Assembly for study and approval, before being finalized and implemented as the public budget.

Second: Implementing the general budget:

The process of implementing the budget in Lebanon involves several important steps. Firstly, 1- monitoring and reporting must be effectively conducted throughout the year to ensure the tracking of implementation and evaluation of results.

2- all expenses not included in the budget must be integrated to ensure transparency and accountability.

3- it is crucial to support the Central Budget Department in its monitoring and control mission to ensure the proper implementation of financial policies.

4- all budget entities must be required to regularly submit monetary management plans to ensure the efficient allocation of funds.

5- budget approval should be a prerequisite for new appropriations to ensure that expenses are carried out according to the approved budget.

6- administrative expenses must be streamlined to maintain the sustainability of public finances.

Third: Auditing the general budget

The budget auditing process in Lebanon encompasses a diverse range of measures and improvements.

1- current laws that require state-owned companies to submit their accounts to the Ministry of Finance must be enforced.

2- auditing the overall assumptions used in budget preparation is essential.

3- Delivering all financial data and performance information for external auditing is also an important step.

4- internal audits must be conducted in all entities that spend money, and unnecessary internal controls must be minimized.

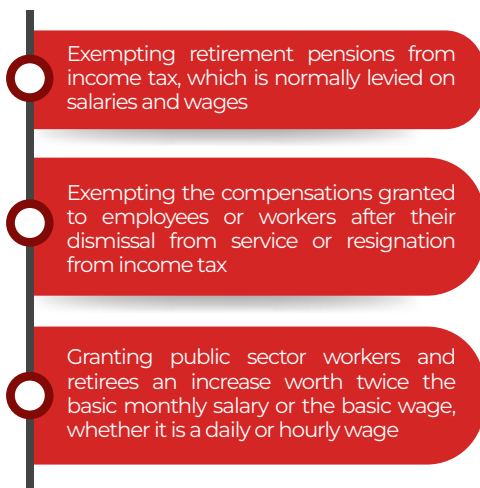
The role and capabilities of the Court of Accounts should be strengthened, along with the provision of sufficient human resources to ensure the efficient execution of these audits. Audit efforts can also be enhanced by refocusing the activities of the Court of Accounts on a posteriori audit and providing a targeted assessment of impact measurement.

In the context of reform, adjustments can be made to the fines and penalties imposed by the Court of Audit to ensure the effectiveness of financial oversight. Furthermore, a technical unit can be established within the Lebanese Parliament to support lawmakers during the budget approval process and enhance transparency and accountability.

The public budget's preparation and approval process undergoes several stages from mid-April until January. The Parliament and the Ministry of Finance, including its various departments and units, as well as the Council of Ministers, take part in the drafting, discussion, approval, and implementation of the public budget.

As previously mentioned, the public budget is not just a series of figures reflecting the revenues and expenses; it also reflects the government's economic and social vision, strategic plans, and agenda. The following examples from the 2022 Lebanese public budget illustrate this.

Some procedures were approved under the "social support" item, including:

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- Exempting retirement pensions from income tax, which is normally levied on salaries and wages
 - Exempting the compensations granted to employees or workers after their dismissal from service or resignation from income tax
 - Granting public sector workers and retirees an increase worth twice the basic monthly salary or the basic wage, whether it is a daily or hourly wage

It was also decided, under the installments and customs exemptions item, to exempt the salaries of employees who were permanently disabled due to the Beirut Port explosion, from the tax on salaries and wages. Similarly, companies and individuals who have permanently stopped working due to the Beirut Port explosion will benefit from a full tax exemption on their profits, in case they resume their work one day.

If we take a quick look at the 2018 public budget, we will find that it also expresses the specific economic vision of the government at the time, including, for example: Rationalizing public spending and reducing the budgets of all public departments and institutions by %20. This does not include salaries, wages, and their supplements.

These examples show how governments, through the public budget, take measures and develop policies targeting specific social groups, based on their socio-economic vision, which is reflected in the national economy and development policies in general. This allows the evaluation of the impact of these programs and policies and the extent to which they achieve social justice and serve the public interest.

Since the general budget portrays the government's programs, it comes in different forms, including, for example, line item budgeting, which is adopted in Lebanon, and program budgeting. This report will not explain these two types of budget in detail and show the differences between them here; rather, it will clarify the public budget's foundation and philosophy, regardless of its type.

Given the importance of the public budget, the highest levels of integrity and transparency are required in the budget's preparation, approval, and implementation. In some Arab countries, particularly Lebanon, this has led to the issuance of a "citizen budget." This publication explains the budget, its content, and its objectives in a succinct and simple manner to help all citizens understand and interact with it, which enhances community participation in budget development and monitoring.

In addition to this, there is, of course, an official monitoring mechanism for the development and implementation of the public budget; this mechanism is reflected annually with a set of specialized reports.

Oversight of the public budget:

Since the public budget involves the public funds of society as a whole, it is natural and necessary to have clear and professional oversight mechanisms concerning its implementation. This oversight is important not only for guaranteeing transparency and ensuring its implementation according to the adopted figures, but also for being an accounting mechanism that evaluates how public funds are managed and the extent of their effectiveness. Thus, oversight contributes to optimizing this management, preserving the country's capabilities, and preventing mismanagement and mistakes.

Below are some of the most significant oversight mechanisms:

Preparing the final accounts of public institutions:

The final accounts represent an accounting report listing the revenues that were actually collected and the expenditures that were actually spent during the fiscal year. They are not an estimated report of revenues and expenditures as is the case in the budget preparation phase; rather, they reflect the exact figures. Final accounts show the level of commitment to implementing the programs scheduled for the previous year.

The final account report is prepared by the executive authority and its administrative, financial, and accounting units within public institutions. It is submitted through the Director-General to the Board of Directors for discussion and approval and is then referred to the supervising ministry and the Ministry of Finance to be approved. The final accounts report is approved by a law issued by Parliament, in the latter's capacity as a financial oversight body monitoring the government's activities. The final accounts for each year must be submitted to Parliament for approval before publishing the following year's budget.

High oversight bodies have been established to undertake this oversight process. In Lebanon, this body is the Court of Audit (CoA). The CoA also assists Parliament in the process of overseeing the government, by drafting reports and notes that facilitate discussion of the final accounts report. The CoA is an independent and neutral entity.

The whole financial oversight process, including the reports, are out within a clear timeframe.

Corruption in the Public Budget:

Despite this precise process that determines how to prepare and approve the public budget, and despite the specific timeframe defined in the Constitution for each stage, several violations occur in practice. This results in many economic repercussions and corrupt practices. The lack of commitment to the specified timeframe for budget approval is a major challenge in this regard. This was the case in the 2022 budget, approved by Parliament nine months after the start of the year. This means that imports throughout this period were not controlled by any budget ceilings and categories, and therefore public funds were spent outside the legal framework of the Public Budget Law. Therefore, the mechanisms and areas of public spending were not monitored and evaluated based on specific principles.

One of the constitutional gaps or violations that sometimes occur is approving the public budget for the coming year before Parliament reviews and approves the final accounts of the preceding year.



The problems, damages, and areas of corruption that may arise from the work of the public sector are not limited to ministries, institutions, and bodies, which continue to spend public funds without a public budget to specify their spending limits. This violates the social justice principle and leads to injustice towards certain social segments while at the same time privileging others. The public finance management process and the areas of public spending fields lack integrity and transparency.

This also has repercussions on investment and the economy as a whole. The public budget reflects the government's plan, agenda and vision. Therefore the non-approval or delayed approval of the public budget leads to arbitrary and unorganized management of the state's finances.

Taxes

Taxes are a major component of the public finance cycle and a main source of revenue for the state's treasury and general budget. Taxes also feed into public expenditures and are defined as:

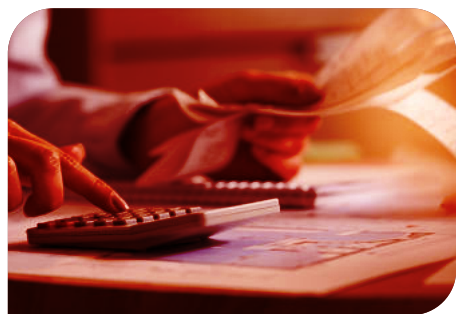
An amount of money paid by taxpayers to central or local state authorities in a mandatory manner without direct compensation, in order to cover public expenses incurred by these authorities.

The types, value, and categories of taxes that must be paid are determined in accordance with the public finance policies developed by Parliament. This means that they are exclusively imposed via legal texts. Similar to the budget, taxes are not simply a technical process based on the collection of revenues; they are rather linked to the state's overall vision for managing the economy and achieving social justice. Therefore, all tax-related matters, from approval to collection and accounting, are known as the tax system.

This system is used to stimulate the economy and encourage investment, for instance, through what is known as tax incentives, which are the provision of specific tax reductions or temporary exemptions for sectors such as agriculture or certain types of industries. Such tax policies may contribute to the recovery of the national economy as a whole and achieving growth and development. Indeed, an effective tax system, based on sound policies, also reduces dependence on foreign aid and debts, as it manages the country's resources in a way that achieves a high rate of self-sufficiency.

Tax justice lies at the center of this system, as the government takes into account socioeconomic disparities, gender equality considerations, income, wealth, as well as political and economic changes and crises that may arise, both locally and internationally. These are basic and necessary considerations to achieve social justice among citizens of different social classes and statuses.

Based on this broad definition of taxes, the latter are also a main determinant of citizenship and good governance. When citizens pay their taxes and obtain their rights, services, and direct or indirect assistance, the legal relationship between state and citizen is strengthened. The more citizens see the impact of the taxes they pay at the level of infrastructure, health and educational services, and social assistance to the poor, the more their sense of belonging to their society and government increases, and they become more committed to preserving public funds and facilities. This, in turn, strengthens the sound civic practices.



Types of Taxes:

First: Direct Taxes

They include what is known as income tax, i.e. tax that is levied on wages and salaries. It is imposed on individuals and companies and includes the property tax imposed on wealth.

Second: Indirect Taxes

They include customs duties specifically levied on imported goods and aim to protect local products and help enhance their competitiveness. They also include the purchase tax, which is levied on specific goods, whether locally produced or imported, such as fuel and cars, and the value-added tax (VAT) on local and imported goods and services, paid by the end consumer.

Taxes of all types are collected and deposited in the state treasury following specific legal mechanisms. Corruption is most likely to occur at this stage. Therefore, this requires strengthening tax administration and its rules, ensuring that it meets the conditions of integrity and transparency, and developing the approved accounting systems used in tax collection. The more efficient the tax system, as well as the procedures and means governing it, the greater the revenues, and thus the greater the volume of public funds. This increases the government's capacity to spend, while corrupt practices in this sector directly affect the volume of revenues and thus the volume of public spending. In general, all corrupt practices in the public sector have deep and long-term impacts that affect various segments of society. This naturally affects public funds and thus negatively affects public spending, which leads to the deterioration of the overall economy.



Tax Evasion:

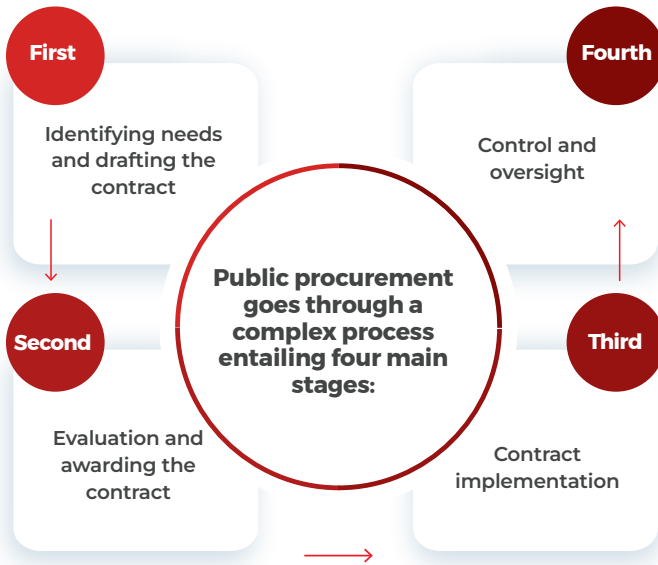
It is one of the most widespread practices and has the highest impact on revenues generated from collection. Tax evasion occurs when a person who is bound by tax obligations deliberately fails to declare the taxes and fees that are due to the state and incurred by their income or wealth, as well as to pay or illegally reduce, cancel, deduct, or recover the due taxes and fees through illegal methods that are clearly described in relevant laws.

This definition shows how this corrupt and illegal practice is carried out, facilitated, and exploited not only by taxpayers, but also by public employees in different positions, whether they are in charge of tax collection or accounting.

Public Procurement:

Public procurement, or public contracting, refers to all procurement operations required and carried out by the government and state-owned public institutions and bodies. They involve goods and supplies, services and consultations, infrastructure, basic and development needs for the health and education sectors, etc. Public procurement is a large market, if not the largest, accounting for a substantial portion of the public budget, sometimes exceeding 13 percent. Public procurement represents 20 percent of central public expenditures in Lebanon.

As public procurement accounts for the largest portion of public spending, governments have established procedures and laws to govern its operations, ensuring that public funds are optimally invested and safeguarded from squandering and mismanagement, in order to prevent corrupt practices. Public procurement is not an abstract technical process, but rather one involving sound planning tools in line with the overall financial management process. When procurement processes are carried out with transparency, integrity, and fairness, this will enhance competition and contribute to the development of different corporations and economic sectors, encourage investment and innovation, and improve the quality of services and reduce their prices, which ultimately serves the country's overall economy and development.



The following institutions and departments are entrusted with the implementation, supervision, and oversight of these processes

Ministry of Finance:

It controls the expenditure of public departments and institutions that are subject to its oversight.

Tendering Authority at the Central Inspection,

Ministry of Finance:

Its role is to implement procurement processes for all tenders exceeding the value stipulated by law. It is also responsible for reviewing tender documents as well as opening and evaluating bids.

Central Inspection:

It monitors public departments, institutions, and municipalities by conducting inspections.

Court of Audit:

It conducts prior administrative oversight to verify that financial operations match the values set in the public budget and that they align with the laws and regulations. It also conducts a posteriori oversight to evaluate

financial operations and ensure that the procurement process achieves its desired results, in order to secure the necessary services for the administration and citizens.

State Shura Council:

It issues decisions addressing violations, ensures competition, and decides on related disputes.

Civil Service Council:

Its role is to appoint, promote, compensate, transfer, discipline, and dismiss public employees from service.

Supreme Disciplinary Authority:

It is tasked with looking into misconduct committed by all classes and types of public administration employees, with some exceptions specified by its establishment decree.

If take a closer look into the stages of public procurement, the departments and administrations that implement, supervise, and monitor it, as well as the number of employees and experts working and contributing in one way or another to public procurement, we realize that the process is complex and operates pursuant to specialized and complex rules and procedures. As a result, it is susceptible to different forms of corruption, such as bribery, nepotism, and complicity. Global statistics indicate that 57 percent of government transactions susceptible to corruption are related to public procurement.

Corruption may occur when the needs are identified and the contract is awarded, when the type of procurement is specified (tender or request for proposal), and when the tender is announced and the bids are evaluated. It may also occur at the handover and payment stage. Common corruption practices in this field include manipulating the specifications, quantities, and prices of the required goods or services or not adequately examining the criteria set by the public supervising bodies.

Impact and Risks of Corruption in Public Procurement:

It is necessary to highlight some of these impacts, which can either be direct or indirect, as their affect the overall national economy of Lebanon.

The main examples include: the monopoly of the market by a small, influential group close to power holders. This monopoly limits the ability of medium-sized companies to compete for projects and services in the public sector, which represents the largest market. This eliminates growth opportunities for these companies.

Monopoly and reduced competition are implicitly reflected in the services received by the public sector, especially at the level of infrastructure projects, which account for a significant percentage of public contracts. This also affects the prices of said services, leading to more squandering of public funds. When there is more competition and more diverse companies providing services, the public sector will obtain better quality services at lower costs. Corruption replaces this legal competition governed by law with unfair competition that relies on devious methods based on bribery and complicity.

Experts in this field estimate that monopoly and illegal competition ultimately lead to a sense of injustice and unfairness, and thus to a loss of confidence in the public market, which reduces the volume of private investments and perhaps the migration of private capital. This increases monopoly and reduces the proportion of beneficiaries from the public sector through public procurement. The daily impact of this is most noticeable through Lebanon's infrastructure, at the level of main roads, public transportation, the electricity sector, etc.

Corruption in public procurement is not limited to unfair competition in obtaining bids and tenders. Some corrupt individuals resort to manipulating the specifications of a project in order to maximize their profits, and this may sometimes lead to significant loss of life and not only material and economic losses.



The major question is: How can we combat these forms of corruption?

The answer lies in the need to provide a modern legal environment that is in line with global advancements in this field and capable of ensuring the highest possible degree of transparency and integrity at every stage of the public contracting process. In previous sections, we discussed the importance of this environment at every stage of the public finance management cycle and the public sector as a whole.

However, the major problem of public procurement in Lebanon is the lack of such an environment. The legal framework is loose and fragmented, including, for example, the Public Accounting Law, the tendering system, and legal texts specific to municipalities, authorities, councils, etc., all of which date back to the 1960s. This leaves room for corruption and mismanagement, which implicitly leads to other problems such the weakened capacities of administrations and institutions responsible for managing and following up on public procurement operations, in terms of evaluation, auditing, and oversight.

However, even if the legal environment is reinforced and modernized and the procedures guaranteeing the highest possible levels of integrity and transparency are enhanced, the media in general, and investigative journalism more specifically, would still have a vital and indispensable role to play. When modern laws are coupled with effective journalism, oversight becomes more powerful and effective, which further ensures integrity and transparency.

This brings us back to the beginning of this manual, when we first discussed the need for specialized journalists who are familiar with how the public sector operates as a large apparatus primarily responsible for managing our country's wealth, enhancing our economy, and achieving development. Specialized journalists with profound knowledge and expertise are the main component of a fourth estate capable of monitoring and investigating all forms and types of corruption.

This is the primary goal that our manual seeks to achieve: to provide journalists with the knowledge base they seek. That said, the contents of this manual merely offer a general framework and describe the key concepts and components of the public sector and its financial cycle. There is still much to discover in this field, but the conceptual foundation we have provided is a necessary and indispensable first step for journalists in their long and complex journey to gain expertise and become specialized in this field.



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