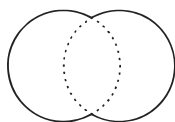


# Lebanon

## Overview



### Transparency:

**17** /100

(Open Budget Index score)



### Public Participation:

**0** /100



### Budget Oversight:

**26** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

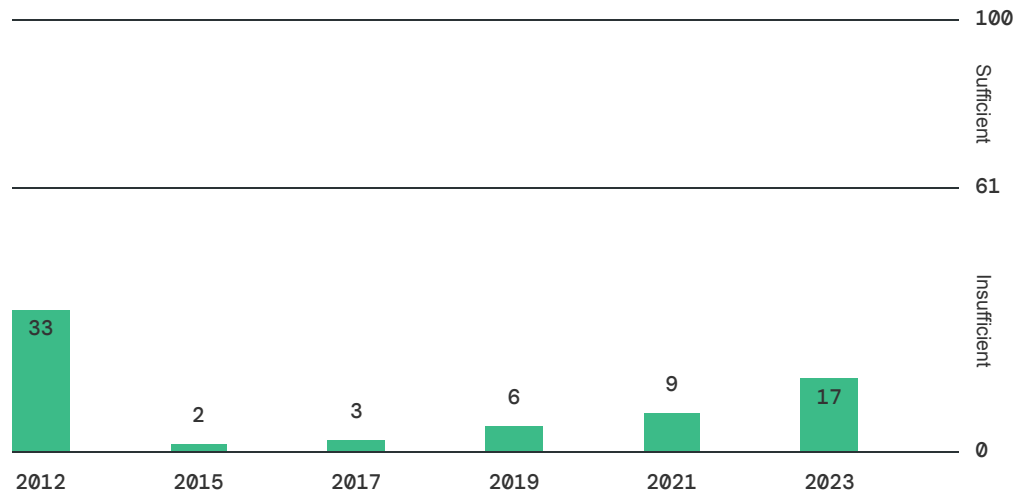
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.



# How has the transparency score for Lebanon changed over time?



## Public availability of budget documents in Lebanon

**KEY**

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

Document	2012	2015	2017	2019	2021	2023
Pre-Budget Statement	⊘	⊘	●	⊘	⊘	⊘
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	⊘	⊘	⊘	●	●	●
Citizens Budget	⊘	⊘	⊘	●	●	●
In-Year Reports	●	●	●	●	●	⊘
Mid-Year Review	⊘	⊘	⊘	⊘	⊘	⊘
Year-End Report	●	●	●	●	⊘	⊘
Audit Report	●	⊘	⊘	⊘	⊘	⊘

# How comprehensive is the content of the key budget documents that Lebanon makes available to the public?

KEY	
<span style="color: green;">●</span>	61-100 / 100
<span style="color: yellow;">●</span>	41-60 / 100
<span style="color: red;">●</span>	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023	Not Produced
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2022	<span style="color: red; border: 1px solid red; border-radius: 50%; padding: 2px;">33</span>
Enacted Budget	The budget that has been approved by the legislature.	2022	Internal Use
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2022	Published Late
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	Not Produced
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2022	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021	Not Produced
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020	Not Produced

Lebanon's transparency score of **17** in the OBS 2023 is moderately higher than its score in 2021.

## What changed in OBS 2023?

Lebanon has increased the availability of budget information by:

- Publishing the Executive's Budget Proposal online.

However, Lebanon has decreased the availability of budget information by:

- Producing the Enacted Budget for internal use only.
- Failing to publish the Citizens Budget online in a timely manner.

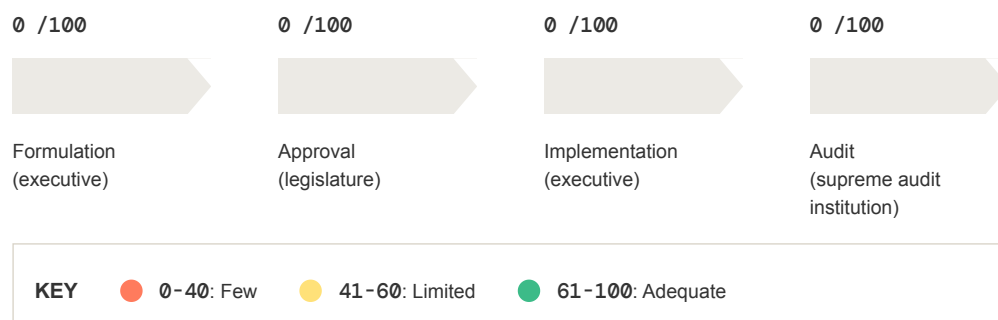
## Recommendations

Lebanon should prioritize the following actions to improve budget transparency:

- Publish the Enacted Budget and Citizens Budget online in a timely manner.
- Produce and publish the Pre-Budget Statement, In-Year Reports, Mid-Year Review, Year-End Report and Audit Report online in a timely manner.
- Include in the Executive's Budget Proposal expenditure and revenue data spanning multiple years (at least 2 years before and after the budget year), alongside details on macroeconomic forecasts/assumptions, performance, and policy information.



# Extent of opportunities for public participation in the budget process



## Recommendations

To further strengthen public participation in the budget process, Lebanon's Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Lebanon's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Lebanon's Court of Audit should prioritize the following actions to improve public participation in the budget process:

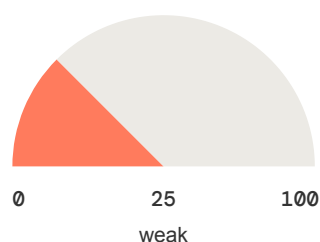
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

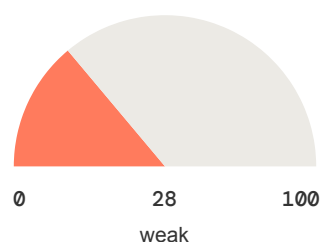
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Lebanon, together, provide weak oversight during the budget process, with a composite oversight score of **26** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

Lebanon's Parliament provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- The legislature should approve the Executive's Budget Proposal before the start of the budget year.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.



- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Lebanon Court of Audit, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the supreme audit institution.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Lebanon does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*\*These indicators are \*not\* scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:

For inquiries please contact the International Budget Partnership

[info@internationalbudget.org](mailto:info@internationalbudget.org)

- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Lebanon by a representative of the The Institut des Finances.