Open Budget Survey 2023

Questionnaire

Jordan

May 2024

International Budget Partnership

Country Questionnaire: Jordan

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:
2023

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/en/2.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: the link above is related for the draft budget for FY 2023, we in Jordan produce tow document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. 1- kindly find the first PBS document for the FY 2023, and this document representing the second and final PBS. https://gbd.gov.jo/uploads/files/instructs/instructs-2023-v2.pdf 2- Kindly find the PBS document for the FY 2023, and this document representing the second and final PBS. https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Researcher Response
Thank you for providing these documents for further clarification

IBP Comment
Please see response to indicator PBS-2a.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:
d. 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

Source:
https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: The timelines are not spelled out clearly: neither for the year in question nor the evidence that the timeline of the budget proposal submission is as indicated (fulfilling criteria "d").

Government Reviewer

Opinion: Disagree

Suggested Answer: a. 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

Comments: we in Jordan produce two document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. 1- kindly find the first PBS document for the FY 2023, and this document representing the second and final PBS, and it released in advance by at least four months, including initial sub budgets callings. https://gbd.gov.jo/uploads/files/instructs/instructs-2023-v2.pdf issued on (23/6/2023). 2- Kindly find the PBS document for the FY 2023, and this document representing the second and final PBS, and it released in advance by Less than two months, including Final sub budgets callings. issued on (17/11/2023). https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf https://www.gbd.gov.jo/en/news/circular-2023-issued

Researcher Response

Pre-Budget Statement (PBS) was published on November 20, 2023, https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf and the Executive's Budget Proposal was introduced on December 1, 2023, https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf indeed, the time gap between the release of the PBS and the Budget Proposal was less than one month, which as per OBS methodology will be considered "late" publication.

IBP Comment

IBP agrees with researchers assessment, answer choice D is maintained.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
20/11/2022

Source:
https://gbd.gov.jo/ar/news/circular-2023-issued?year=2022

https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: The next question (no. 4) states that 20/11/2022 is the publication of the pre-budget statement, not of the budget circular. A pre-budget statement is published/prepared ahead of the budget circular. Needs clarification.

Government Reviewer

Opinion: Disagree

Suggested Answer: The First PBS is provided to public on (23/6/2023). https://gbd.gov.jo/uploads/files/instructs/instructs-2023-v2.pdf issued on (23/6/2023). The Second PBS is provided to public on (17/11/2023). https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf issued on (17/11/2023).

IBP Comment

In Jordan, the Budget Circular meets the content requirements for a Pre-budget statement. However, the publication was not timely as per OBS methodology. Also, please see response to PBS-2.

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:
The pre-budget statement was made public on November 20, 2022, and has been modified on November 26,2022 as shown on the document properties.

Also, you can find below a link that shows the publication date of news from the PBS is 17 November 2022.

Source:
https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

https://gbd.gov.jo/ar/news/circular-2023-issued?year=2022

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot understand/read the Arabic documents.

Government Reviewer
Opinion: Disagree
Suggested Answer: as we referring before: The First PBS is provided to public on (23/6/2023). https://gbd.gov.jo/uploads/files/instructs/instructs-2023-v2.pdf issued on (23/6/2023). The Second PBS is provided to public on (17/11/2023). https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf issued on (17/11/2023).

IBP Comment
Please see PBS-2 for clarification.

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 leave this question blank.

Answer:
https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Source:
https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree
Suggested Answer: The First PBS: https://gbd.gov.jo/uploads/files/instructs/instructs-2023-v2.pdf issued on (23/6/2023). The Second PBS : https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf issued on (17/11/2023).

IBP Comment
See Researcher response to PBS-2.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:
PBS is published on GBD site in PDF format, which do not qualify as machine readable.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

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

Source:
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:
The document is publicly available

Peer Reviewer
Opinion: I choose not to review this question
Comments: Does not give evidence to the publication dates.

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)
Comments: The First PBS is provided to public on (23/6/2023). https://gbd.gov.jo/uploads/files/instructs/instructs-2023-v2.pdf issued on (23/6/2023). The Second PBS is provided to public on (17/11/2023). https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf issued on (17/11/2023).

IBP Comment
Please see PBS-2 for further clarification on this.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:
N\A

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Official Communiqué No. 21 of 2022 to prepare the draft general budget law and the draft system of formations of ministries, government departments and units for the fiscal year 2023

Source:
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: draft system of formations of ministries --> needs a better translation into English and in its current form is rather misleading.

Government Reviewer
Opinion: Disagree
Suggested Answer: the first PBS title is: circular of His Excellency the Prime Minister. https://gbd.gov.jo/en/news/minister-instructs-2023 the second PBS title is : budget Circular No. (21) of the year 2022 for the preparation of the Draft Budget Law and Draft Manpower Bylaw for the Ministries, Departments and Government's Units for the fiscal year 2023.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2023

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: https://gbd.gov.jo/en/releases/draft-min/2023

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
1/12/2022

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Comment:
as shown in document properties

Peer Reviewer
Opinion: I choose not to review this question
Comments: Needs clarification if this refers to pre-budget statement, not EBP

Government Reviewer
Opinion: Disagree
Suggested Answer: kindly see the prime minister official letter in which submitting draft budget to the legislature on 30 November,2023. see page No. (5)
https://representatives.jo/EBV4.0/Root_Storage/AR/EB_Agenda/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9_%D8%A7%D9%84%D8%B3%D8%A7%D8%AF%D8%B3%D8%A9.pdf

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:
c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the Arabic text.

Government Reviewer
Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
1/12/2022

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: The indicated date must refer to PBS, not to EBP.

Government Reviewer
Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The EBP was made public on Dec 1, 2022, as shown on the document properties. The date of uploading is on the webpage.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Comment:
https://gbd.gov.jo/ar/releases/draft-min

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the Arabic text.

Government Reviewer
Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

https://gbd.gov.jo/ar/releases/draft-min

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot read the Arabic document.

Government Reviewer
Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:

https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

https://gbd.gov.jo/ar/releases/draft-min

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:
N/A

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Draft General Budget Law for the Fiscal Year 2023

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/en/1.pdf

https://gbd.gov.jo/en/releases/draft-min/2023

Comment:
In the second link, you can find the Articles of Draft General Budget Law for the Fiscal Year 2023

Peer Reviewer
Opinion: Disagree
Suggested Answer: There is also a second budget produced as noted in an earlier question, and this should be included in the title.

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2022

Source:
https://gbd.gov.jo/en/releases/draft-min/2023

Comment:
As the budget for FY 2023 was published after the OBS research cut-off date of 31st Dec 2022, as such we will be considering the budget for FY 2022.

Peer Reviewer
Opinion: Disagree
Suggested Answer: This is confusing as earlier reference was November as publication.

Government Reviewer
Opinion: Agree
Comments: The link above provided by the researcher it related to the draft budget, find below the enacted budget link:
https://gbd.gov.jo/ar/releases/law-min

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
28/2/2022

Source:
https://jordantimes.com/news/local/senate-passes-2022-draft-state-budget-law

Comment:

It was approved on Feb 28, 2022

Peer Reviewer
Opinion: Disagree
Suggested Answer: The Parliament of Jordan is bicameral. The legislature consists of two houses. Here is refers only to approval by the Senate but not the House of Representatives which needs to be completed.

Government Reviewer
Opinion: Agree
Comments: approved by the lower house on 14/2/2023. approved by the upper house on 27/2/2023. links: https://royanews.tv/news/271837 https://petra.gov.jo/Include/InnerPage.jsp?ID=203964&lang=ar&name=news

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:
a. Two weeks or less after the budget has been enacted

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2022/ar/2.pdf
https://www.gbd.gov.jo/ar/releases/law-min

Comment:
It was approved by the legislature on 28/2/2023 and was published on-site on 10/3/2023

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot verify the information on websites which is in Arabic.

Government Reviewer
Opinion: Agree
Comments: Researcher comment it not correct, It was approved by the Lower House on 14/2/2022 and upper house on 27/2/2022 and was published on-site on 10/3/2022. https://royanews.tv/news/271837 https://petra.gov.jo/Include/InnerPage.jsp?ID=203964&lang=ar&name=news

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.
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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
10/3/2022

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/1.pdf

https://gbd.gov.jo/ar/releases/law-min/2022

Comment:
it was published on 10\3\2023

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify the information on the web which is in Arabic.

Government Reviewer
Opinion: Agree
Comments: the comment provided above not correct. on 10th March 2022

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:
The date was verified by inspecting the website code.

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2022/ar/1.pdf

Comment:
https://gbd.gov.jo/ar/releases/law-min/2022

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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 leave this question blank.

Answer:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/1.pdf

Source:
https://www.gbd.gov.jo/ar/releases/law-min

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: The link provided above related only to the budget articles for the EB FY 2023, you can find all related budget document for EB FY 2022 by following the link below : https://gbd.gov.jo/ar/releases/law-min/2022
Comments: The link provided above related only to the budget articles, you can find all related budget document in the following link: https://gbd.gov.jo/ar/releases/law-min/2022

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:
b. Yes, some of the numerical data are available in a machine readable format

Source:
https://gbd.gov.jo/ar/releases/law-min/2022

Comment:
https://gbd.gov.jo/Uploads/Files/gbd/law-min/2022/ar/2022-min-mainTables.xlsx

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or

"d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/1.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:
n\a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Law No. 2 of 2022 on the general budget of the fiscal year 2022

Source:
https://gbd.gov.jo/ar/releases/law-min/2022

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: There is the second budget law (Government Units Budget Law) to be added.

Government Reviewer
Opinion: Disagree
Suggested Answer: Law No.(2) for the Year 2022, General Budget Law for the Fiscal Year 2022
Comments: Law No.(2) for the Year 2022, General Budget Law for the Fiscal Year 2022

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
a. Yes

Source:
https://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website information in Arabic which I cannot read.

Government Reviewer
Opinion: Agree

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 2022

Source:
https://gbd.gov.jo/ar/citizen-guid

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Information in Arabic which I cannot read.

Government Reviewer
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:
N/A

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.
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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:
20/3/2022

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The date has been determined from document properties and verified through Javascript.

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Source:
https://gbd.gov.jo/ar/citizen-guid

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:
Citizen Guide to The Budget 2022

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Comment:
The official title of the document is: دليل المواطن للموازنة العامة للسنة المالية 2022

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot verify the translation given I do not read Arabic.

Government Reviewer
Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:
It corresponds to enacted budget for 2022

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2022

Source:
https://www.mof.gov.jo/AR/List/%D8%A7%D9%84%D9%86%D8%B4%D8%B1%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9_%D8%A7%D9%84%D8%B4%D9%87%D8%B1%D9%8A%D8%A9

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: The website link does not work and hence information cannot be verified.

Government Reviewer
Opinion: Agree
Comments: this link take you to IYRs 2022 directly:
https://www.mof.gov.jo/AR/List/%D8%A7%D9%84%D9%86%D8%B4%D8%B1%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9_%D8%A7%D9%84%D8%B4%D9%87%D8%B1%D9%8A%D8%A9

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the

reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:
c. At least every quarter, and within three months of the period covered

Source:
https://www.mof.gov.jo/AR/List/%D8%A7%D9%84%D9%86%D8%B4%D8%B1%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9_%D8%A7%D9%84%D8%B4%D9%87%D8%B1%D9%8A%D8%A9

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: I cannot verify it, website link does not work.

Government Reviewer
Opinion: Agree
Comments: kindly, find 12 IYRs for the FY 2022: Follow the link:
https://www.mof.gov.jo/AR/List/%D8%A7%D9%84%D9%86%D8%B4%D8%B1%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9_%D8%A7%D9%84%D8%B4%D9%87%D8%B1%D9%8A%D8%A9

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.

Note that the date of publication is not necessarily the same date that is printed on the document.
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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:
Monthly report for January 2022 Published on 30 March 2022
Monthly report for February 2022 Published on 14 April 2022
Monthly report for March 2022 Published on 28 April 2022
Monthly report for April 2022 Published on 01 June 2022
Monthly report for May 2022 Published on 17 July 2022
Monthly report for June 2022 Published on 10 August 2022
Monthly report for July 2022 Published on 01 September 2022
Monthly report for August 2022 Published on 20 October 2022
Monthly report for September 2022 Published on 26 October 2022

Published after OBS research cut off:
Monthly report for October 2022 Published on 11 January 2023
Monthly report for November 2022 Published on 02 February 2023
Monthly report for December 2022 Published on 21 February 2023

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_pdf_jan-2021_-_copy.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_pdfjanuary-2022_.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_pdf_february-2022_.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_pdf_april-2022.pdf

https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_new_pdf_.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_june.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_june_.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/aug2022_en.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_sep_2022.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_oct_2022.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/eng_nov_2022.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_dec_2022.pdf

Comment:
The Arabic version for some of IYR was published before the English version, so the date of publication of the Arabic version was adopted.

In this LINK you can find the Arabic version :

https://www.mof.gov.jo/AR/List/%d8%a7%d9%84%d9%86%d8%b4%d8%b1%d8%a7%d8%aa_%d8%a7%d9%84%d9%85%d8%a7%d9%84%d9%8a%d8%a9_%d8%a7%d9%84%d8%ad%d9%83%d9%88%d9%85%d9%8a%d8%a9_%d8%a7%d9%84%d8%b4%d9%87%d8%b1%d9%8a%d8%a9

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:
The dates were determined using either PDF document properties or by inspecting the source code.

Source:
https://www.mof.gov.jo/AR/List/%d8%a7%d9%84%d9%86%d8%b4%d8%b1%d8%a7%d8%aa_%d8%a7%d9%84%d9%85%d8%a7%d9%84%d9%8a%d8%a9_%d8%a7%d9%84%d8%ad%d9%83%d9%88%d9%85%d9%8a%d8%a9_%d8%a7%d9%84%d8%b4%d9%87%d8%b1%d9%8a%d8%a9

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify the link, as it is not working.

Government Reviewer
Opinion: Agree

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:
https://www.mof.gov.jo/EN/List/General_Government_Finance_Bulletins

Source:
https://www.mof.gov.jo/EN/List/General_Government_Finance_Bulletins

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website link does not work.

Government Reviewer
Opinion: Agree
Comments:
https://www.mof.gov.jo/AR/List/%D8%A7%D9%84%D9%86%D8%B4%D8%B1%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9_%D8%A7%D9%84%D8%B4%D9%87%D8%B1%D9%8A%D8%A9

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:
c. No

Source:
https://www.mof.gov.jo/EN/List/General_Government_Finance_Bulletins

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot access the information as link is not working.

Government Reviewer
Opinion: Agree

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in

soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://www.mof.gov.jo/EN/List/General_Government_Finance_Bulletins

Comment:
No comments.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Link does not work to verify it.

Government Reviewer
Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

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:
General Government Financial Bulletin for the month of December 2022

نشرة مالية الحكومة العامة لشهر كانون أول 2022

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/english_dec_2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2022

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:
d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
While the mid-year for Jordan's fiscal year is 30th September 2022, it was published on 3rd Nov 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint
Comments: first, According to the Open Budget Survey Guidelines for the 2023 survey, Jordan's fiscal year starts from 1st January and end on 31 December, so, the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned above om 30 September, 2022. secondly, the MYR is published on 1/9/2022, and this date still within deadline time period which is represent 3 months after the midpoint time period. and you can inspect the date of publication the MYR as the same methodology the researcher do by viewing the document priorities. so please tack this in your consideration. so, the answer "B" is suggested here.

Researcher Response
I appreciate the clarification regarding the fiscal year's midpoint, recognized as June 30, aligning with Jordan's fiscal calendar. After reviewing the MYR publication date, it's evident that the MYR was indeed released within the three-month period after the fiscal midpoint, meeting the Open Budget Survey's criteria. Therefore, I now agree that option 'b' accurately reflects the MYR's release timeline, falling within the stipulated timeframe

IBP Comment
IBP verified through Jasvascript, web archives (https://web.archive.org/web/20220926085755/https://mof.gov.jo/Ar/List/%D8%A7%D9%84%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%A7%D9%84%D9%86%D8%B5%D9%81_%D8%B3%D9%86%D9%88%D9%8A) and google tools to assess that the Mid Year review was published online on 3rd November 2022. The mid-point of the fiscal year is 30th June 2022, which implies that as per OBS methodology, the document should be published within 3 months by 30th September 2022. Answer choice remains D.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
3/11/2022

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
Checked through Webarchives and Google Date search tools.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: 1/9/2022.
Comments: as shown on the document properties, The date of uploading is on the webpage.

Researcher Response
MYR's release date (September 1, 2022)

IBP Comment
IBP revised response. Please see comments to MYR-2a.

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:
The dates were determined using PDF document properties as well as through Webarchives and Google Date search tools.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: as shown on the document properties , The date of uploading is on the webpage.
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Researcher Response
both our approaches, utilizing document properties and document details, corroborate the MYR's publication date. This alignment signifies a shared understanding and reinforces the accuracy of our assessments

IBP Comment
See web archives
https://web.archive.org/web/20220926085755/https://mof.gov.jo/Ar/List/%D8%A7%D9%84%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%A7%D9%84%D9%86%D8%B5%D9%81_%D8%B3%D9%86%D9%88%D9%8A

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 leave this question blank.

Answer:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Source:
https://www.mof.gov.jo/AR/List/%d8%a7%d9%84%d8%aa%d9%82%d8%b1%d9%8a%d8%b1_%d8%a7%d9%84%d9%86%d8%b5%d9%81_%d8%b3%d9%86%d9%88%d9%8a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf This link leading you to the MYR 2022 directly.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

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

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
See MYR-2 for more details.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)
Comments: kindly see our comment on the pervious question.

IBP Comment
Please see indicator MYR-2a for details.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:
N/A

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Mid-Year Report for Fiscal Year 2022

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot read the Arabic document.

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2021

Source:

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: Why FY2021 and not the latest available which should be FY2022 for this survey.

Government Reviewer
Opinion: Agree

Researcher Response
reference to the peer comment , in an email we agreed with IBP to use 2021 and not 2022 for certain consciences

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
a. Six months or less after the end of the budget year

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.
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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
22/5/2022

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
https://www.mof.gov.jo/Ar/List/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8_%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%8A

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify the information as it is in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer: 27/3/2022

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:
Javascript shows it was uploaded on 22nd May 2022.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: by inspecting YER document properties , as the researcher do. we tried to inspect the coding language , and lots of dates was found, but frankly speaking non of them related to the publication date!!.

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 leave this question blank.

Answer:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Source:
https://www.mof.gov.jo/AR/List/%d8%a7%d9%84%d8%ad%d8%b3%d8%a7%d8%a8_%d8%a7%d9%84%d8%ae%d8%aa%d8%a7%d9%85%d9%8a

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy

(and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, 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

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Final accounts for the FY 2021

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website link does not work.

Government Reviewer
Opinion: Agree
Comments: Final accounts for the general budget law for FY 2021

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2021

Source:
https://www.audit-bureau.gov.jo/AR/List/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1_%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9

Comment:

Peer Reviewer
Opinion: Agree
Comments: Link does not work.

Government Reviewer
Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:
b. 12 months or less, but more than six months, after the end of the budget year

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:

Peer Reviewer
Opinion: Agree
Comments: Link does not work.

Government Reviewer
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.
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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
15/11/2022

Source:
https://www.audit-

bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:

Peer Reviewer
Opinion: Agree
Comments: Link does not work.

Government Reviewer
Opinion: Agree
Comments: 15 November, 2022. This is clear on the document properties .

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:
AB website-inspect option

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: inspected by viewing the document properties. https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf # Also this link shows a newspaper talking about the AR for the year 2021 dated on 16/11/2022, after one day of being provided to public by the AB on their website. https://alghad.com/Section-208/uncategorized/%D8%A7%D9%84%D8%BA%D8%AF-%D8%AA%D9%86%D8%B4%D8%B1-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D8%AF%D9%8A%D9%88%D8%A7%D9%86-%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9-%D9%84%D8%B9%D8%A7%D9%85-2021-%D8%B1%D8%A7%D8%A8%D8%B7-1261999

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 leave this question blank.

Answer:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Source:
https://www.audit-bureau.gov.jo/AR/List/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1_%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website link does not work

Government Reviewer
Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:
N/A

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Annual Report No. 70 for the year 2021

Source:
https://www.audit-

bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify the information as it is in Arabic. Website link does not work.

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (http://www.treasury.govt.nz/) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (http://www.legislation.govt.nz/) posts the Enacted Budget while the Controller and Auditor-General website (http://www.oag.govt.nz/) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (https://www.transparenciapresupuestaria.gob.mx/) and Brazil (http://www.portaltransparencia.gov.br/). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:
https://www.mof.gov.jo/Default/En
https://www.audit-bureau.gov.jo/Default/Ar
https://gbd.gov.jo/ar/home/
https://representatives.jo/Default/Ar
https://istd.gov.jo/Default/Ar

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: also there is the central bank of Jordan: - data base: https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=40 - yearly data base: https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=67 -monthly data base : https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=66 - ALSO there is data base on the IMF website (database and press release): https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=66

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:
a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:
https://gbd.gov.jo/ar/releases/law-min/2023
https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=66

Comment:
Revenue and expenditure data can be found in a consolidated file (see links)

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: Reviewer has added year 2023, which is not the year for the analysis (it is 2021). Website link to Central Bank is just generic, not guiding to fiscal information.

Government Reviewer
Opinion: Agree
Comments: -monthly data base : https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=66

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

Answer:
a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:
https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=66

Comment:
Revenue and expenditure data can be found in a consolidated file for multiple years (see link)

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website information in Arabic, which I cannot read.

Government Reviewer
Opinion: Agree
Comments: -monthly data base : https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=66

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.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (https://vulekamali.gov.za) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example https://vulekamali.gov.za/2022-23/national/departments/basic-education/). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (https://portaldatransparencia.gov.br/), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (https://portaldatransparencia.gov.br/orcamento and https://portaldatransparencia.gov.br/transferencias). Additionally, United States Department of the Treasury, Fiscal Data portal (https://fiscaldata.treasury.gov/) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:
b. No

Source:
https://www.mof.gov.jo/AR/List/%D8%A7%D9%84%D9%86%D8%B4%D8%B1%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9_%D8%A7%D9%84%D8%B4%D9%87%D8%B1%D9%8A%D8%A9

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: website link does not work to verify.

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes
Comments: there is a cooperation between the government and Jordan strategy forum (as a NGO) in providing infographics for citizens about budget and on General macroeconomics polices and strategies: kindly find: 1- infographics: https://jsf.org/ar/infographic?page=2&per-page=50 https://jsf.org/ar/infographic/general-budget-2023 https://jsf.org/ar/infographic/public-debt-in-jordan https://jsf.org/ar/infographic/distribution-of-capital-expenditures-for-the-year-2022 https://jsf.org/ar/infographic/summary-of-the-general-budget-for-2022 https://jsf.org/ar/infographic/deficit-of-the-combined-government-units-budgets https://jsf.org/ar/infographic/sectoral-distribution-of-capital-expenditures-for-government-units-for-2022 2- dashboard for the main macroeconomics indicators and others. https://jsf.org/ar/economic-indicator 3- About the forum: https://jsf.org/ar/about-the-forum

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012), and the Macedonian researcher may include a link to its State Audit Law (https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:
The Constitution: http://www.kinghussein.gov.jo/const_ch1-3.html

Comment:
The Constitution: http://www.kinghussein.gov.jo/const_ch1-3.html

Also each one of the below websites the legislations:

Audit Bureau:
https://www.ab.gov.jo/AR/Pages/%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D8%AF%D9%8A%D9%88%D8%A7%D9%86
Data Centre of GBD: http://www.gbd.gov.jo/en/releases/law-min and http://www.gbd.gov.jo/en/tasks-duties
Legislations Tab on MOF Website: https://www.mof.gov.jo/Default/En

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: Does not mention Organic Budget Law from 2008 and subsequent reforms.

Government Reviewer
Opinion: Agree
Comments: in addition to the above sources and comments provided by the researcher, kindly find the Organic Budget Law (OBL) link, which also was amended recently, the law set clearly the roles of different public entities (Ministry of finance, ministry of planning and international cooperation, Audit bureau,) budget cycle. https://www.gbd.gov.jo/ar/laws

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: https://www.rti-rating.org/country-data/ and https://www.constituteproject.org/.

Answer:
a. Yes

Source:
1- Access to in information law: http://www.moj.gov.jo/EchoBusV3.0/SystemAssets/cd516595-1455-4435-b2e8-879aa76d3578.pdf
2- https://haggak.jo/website/ and https://twitter.com/HaggakJO?ref_src=twsrc%5Egoogle%7Ctwcamp%5Eserp%7Ctwgr%5Eauthor - An official electronic platform for verifying information

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website link does not work.

Government Reviewer
Opinion: Agree
Comments: Also the OBL articles addressing Budget transparency; and citizens participation issues to be both of these practices enhanced. kindly, see articles No.(3), and No. (7/b/8): https://www.gbd.gov.jo/uploads/files/legislation/ar/organic-budget-law-2023-13-2021.pdf https://www.gbd.gov.jo/ar/laws

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:
a. Yes, administrative units accounting for all expenditures are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 12 provides the administrative breakdown.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:
a. Yes, expenditures are presented by functional classification.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table No.14 presents a summary of Functional Classification for Estimated Public Expenditures for the Fiscal Year 2023

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: The analysis is for year 2021 and not 2023, needs to be reassessed.

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to peer reviewer. OBS follows a research cut off date, and all budget documents assessed are those released just before this date. The research cut off date for OBS 2023 is set at 31st December 2022. As such, forward looking planning documents referring to fiscal year 2023 are assessed.

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf.

Answer:
a. Yes, the functional classification is compatible with international standards.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:

It is compatible with international standards - see page 35 of https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: Reviewer should provide evidence that Jordan's budget information is based on COFOG (not simply guiding to the COFOG main conceptual document), which is also my understanding. Cannot verify information in Arabic, perhaps this provides the evidence.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:
a. Yes, expenditures are presented by economic classification.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table No.15 presents all Current Expenditures by Economic Classification;
Table No. 17 presents all Capital Expenditures by Economic Classification.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, expenditures are presented by economic classification.
Comments: Base year of analysis is 2021, not 2023.

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to peer reviewer. OBS follows a research cut off date, and all budget documents assessed are those released just before this date. The research cut off date for OBS 2023 is set at 31st December 2022. As such, forward looking planning documents referring to fiscal year 2023 are assessed.

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf).

Answer:
a. Yes, the economic classification is compatible with international standards.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 15 presents all Current Expenditures by Economic Classification;
Table 17 presents all Capital Expenditures by Economic Classification.

The expenditure budget for each administrative unit includes a breakdown of all expenditures of all budget programs by economic classification. For e.g. see the summary budget for the ministry of foreign affairs and expatriates: http://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1301.pdf

This is compatible with international standards: See Appendix 4 on page 179 of https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: this link also shows budget's chapters for MDAs. (draft budget 2023): https://www.gbd.gov.jo/en/releases/draft-min

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit — that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care,""hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period — that is, the budget year plus two more years — is generally considered an appropriate horizon for budgeting and planning.

Answer:
a. Yes, programs accounting for all expenditures are presented.

Source:

https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:
Jordan follows program-based budgeting.
https://www.gbd.gov.jo/en/releases/law-min
from the link above you can see every sector summary

See for example: https://gbd.gov.jo/uploads/files/gbd/law-min/2023/ar/0201.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The link provided by the researcher isn't presenting the detailed programing budget, kindly follow the link below and choose any budget chapter to be inspected. https://www.gbd.gov.jo/en/releases/draft-min

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:
a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:
https://gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:
Tables 19-20-21 present expenditures by administrative classification
Table 13 presents expenditures by functional classification
Table 17 presents expenditures by economic classification

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: this is the draft budget for FY 2023. https://www.gbd.gov.jo/en/releases/draft-min

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the

Executive's Budget Proposal?

Answer:
Administrative classification
Economic classification
Functional classification

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: this is the draft budget for FY 2023. https://www.gbd.gov.jo/en/rele

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?

GUIDELINES:
Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care,""hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries:*"Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf).

Answer:
a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:
Jordan follows Program Based Budgeting. The expenditures of each administrative unit are classified by budget programs with forward looking estimates for up to BY+2

For example see the summary budget for the national Assembly http://gbd.gov.jo/uploads/files/gbd/law-min/2023/ar/0201.pdf

Peer Reviewer
Opinion: Agree
Comments: Cannot verify the information in Arabic.

Government Reviewer
Opinion: Agree
Comments: this is the draft budget for FY 2023, and you can select any budget's chapter to check that. https://www.gbd.gov.jo/en/rele

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?

GUIDELINES:
Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:
a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of the "Main Tables" starting on page 10 presents detailed breakdown for all sources of tax revenue.

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: Should assess 2021, not 2023

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to peer reviewer. OBS follows a research cut off date, and all budget documents assessed are those released just before this date. The research cut off date for OBS 2023 is set at 31st December 2022. As such, forward looking planning documents referring to fiscal year 2023 are assessed.

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?

GUIDELINES:
Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:
b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of the "Main Tables" starting on page 10 presents detailed breakdown of all sources of non-tax revenue but there are "Other" miscellaneous revenues, which are approx. 8.3% of total non-tax revenues.

Code 1422-998\999
Code 1451-999
Code 1311-999
see Page 12

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify information as it is in Arabic. Reviewer assesses 2023 not 2021.

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to peer reviewer. OBS follows a research cut off date, and all budget documents assessed are those released just before this date. The research cut off date for OBS 2023 is set at 31st December 2022. As such, forward looking planning documents referring to fiscal year 2023 are assessed.

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)?

GUIDELINES:
Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:
a. Yes, multi-year estimates of revenue are presented by category.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of the "Main Tables" presents indicative values up to 2025 (BY+2)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:
a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Other revenues amounted to ~2.6% of total revenues, as such A is applicable. See Table 8 from the link above.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot verify as the information is in Arabic. Year should be 2021.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the entire budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the entire budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.

Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
In the 2023 draft budget, GBD combined Main Tables with "Financing Budget" (pages 41-46) and "Government Units" Budget (p47 onwards).

The draft budget document - Financing the Budget
includes estimates for sources of financing the budget deficit for the 2023 budget year.

It also includes some estimates of debt (net domestic and gross external) up to September 2022 (third quarter of BY-1) but not for the budget year (see Tables 5 & 6), so we cannot count this as a core piece of information.

For interest payments (classified as 'public debt interest') on the debt see Table 6, of Main Tables: https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.
Comments: The asessment seems to be correct, but the base of comparing 2022 with 2023 is not clear. The OBS methodology asks about "amount of net new borrowing required during the entire budget year", so this is for 2023. In any case, the question about what is the year of analysis is still not clear (it should be 2021 as this is the budget analyzed at the start of the survey).

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, all three estimates related to government borrowing and debt are presented.
Comments: In addition to the researcher comment, the government held a press conference to public, on 30 November 2022, in which they highlighted the main figures of the budget draft for the FY 2023, one of these figures is the total amount of debt out standing at the end of the budget year (FY 2023). kindly see the paragraph NO.(5) in the press release conference by following the link below, which provide to public the estimates of the central government's total debt burden at the end of the budget year for the FY 2023 which is about 32 billion JDs or to reach about 82.6 of GDP: Arabic language/ Petra press: https://petra.gov.jo/Include/InnerPage.jsp?ID=231081&lang=ar&name=news so please, the answer suppose to be changed to (A).

IBP Comment
Many thanks to the reviewers. OBS methodology assesses the EBP as the package sent to the parliament for approval. As such, the private media press coverage cannot be considered as part of the Budget Proposal.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:
The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: The amount of net borrowing DURING the year is not presented.

Government Reviewer
Opinion: Disagree
Suggested Answer: the three estimates are provided to the public in reasonable time frame, kindly re-chick our response to the pervious question. The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year

IBP Comment
Please see response to previous indicator.

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:
c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Some information on whether the debt is domestic or external is presented for the budget year (see Tables 1 and 2); but the figures covering the outstanding external and external debt only go up to September (Q3) 2022, so not the 2023 budget year (see Tables 5 & 6). See pages 42-46 in the link above.

There is no information on interest rates and little information on maturity profiles. Table 4 (p42-46) presents payments plans to creditors for 2023.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: The Medium Term Debt Strategy for Jordan should be reviewed as it contains this information.
https://mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/strategy_debt_2019_2023_en.pdf

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
Comments: yes there is information related to the profile of creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.). see table No (4) page No(46) by following link below: https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf Also there is a report prepared by Ministry of finance and provided to public about (Macro Fiscal Outlook Report -2022) an expectations for the interest rates. https://mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/macro_fiscal_outlook_nov_2022-_final_with_ar_and_risk_publish.pdf also see the pages No(20-21) related to program No(2210)/ interest of public debt. https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/en/1501.pdf

Researcher Response
Upon reviewing additional resources like the Macro Fiscal Outlook Report and the government-provided documents, I found comprehensive data on creditor profiles and expected interest rates for the 2023 budget. This detailed insight aligns well with the core elements sought. Hence, I've revised my response to 'B'

IBP Comment
IBP revised answer back to C (from B). Acknowledging that this information is available in other budget documentations, OBS methodology unfortunately does not allow for cross referencing of budget documents. Given that this information is not in the EBP package, answer choice C applies.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:
Information beyond the core elements (please specify)

Source:
https://gbd.gov.jo/ar/releases/law-min

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: Needs to be reassessed when medium term debt strategy is analyzed and information verified.

Government Reviewer
Opinion: Disagree
Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external Information beyond the core elements (please specify)

Comments: based on our answer on the previous question, we provide all required information to get A score.

IBP Comment
Please see response to previous indicator.

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.)"

GUIDELINES:
Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:
c. Yes, information is presented, but it excludes some core elements.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Budget Speech : https://gbd.gov.jo/Uploads/Files/speechs/ar/2023.pdf

There is minimal information related to macroeconomic projections, only some related to GDP growth rate for 2023.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for the macroeconomic forecast.
Comments: The quarterly reports from the Macro Fiscal Unit which started to produce them in 2022, have this information.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for the macroeconomic forecast.
Comments: In addition to the researcher comment above there, a report prepared by Ministry of finance and provided to public about (Macro Fiscal Outlook Report -2022) covers all the core elements and beyond them with more macroeconomics & fiscal projections including oil prices and interest rates. https://mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/macro_fiscal_outlook_nov_2022-_final_with_ar_and_risk_publish.pdf

IBP Comment

Many thanks to the reviewers for their comments. IBP acknowledges that this important information is available in other budget documents and reports. However, as these reports are not part of the Budget Proposal, OBS methodology precludes it from being assessed. Answer choice is maintained.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:
Nominal GDP level
Real GDP growth

Source:
https://gbd.gov.jo/Uploads/Files/speechs/ar/2023.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question
Comments: I cannot verify as the information is in Arabic

Government Reviewer

Opinion: Disagree
Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements (please specify)
Comments: All above elements are provided, kindly check the previous question.

IBP Comment

Please see response to previous indicator.

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the

budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf); pages 12-13, Technical Notes on the 2021 Proposed National Budget (https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:
d. No, information related to different macroeconomic assumptions is not presented.

Source:
https://gbd.gov.jo/ar/releases/draft-min

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: Reviewer should analyze the Quarterly Reports from the Macro Fiscal Unit, as some analysis on this is done, albeit not in a stringent scenario analysis.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
Comments: yes, PFM administration established a unit on MOF organizational structure named "macro fiscal projection Unit" this unit was established as a support and as one of IMF's program with Jordan, one of its out come is (Macro Fiscal Outlook Report -2022), was prepared on May-2022, and this report is published on MOF website, kindly see the link below:
https://mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/macro_fiscal_outlook_nov_2022-_final_with_ar_and_risk_publish.pdf

IBP Comment
Many thanks to the reviewers for their comments. IBP acknowledges that this important information is available in other budget documents and reports. However, as these reports are not part of the Budget Proposal, OBS methodology precludes it from being assessed. Answer choice is maintained.

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?

GUIDELINES:
Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:
c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:
https://www.gbd.gov.jo/Uploads/Files/speechs/ar/2023.pdf

Comment:
(Page No.15) The 2023 budget included about 1157 million dinars for health allocations, both parts of which are Ministry
Health and Royal Medical Services, with an increase of 95 million dinars, or 9 percent over the previous year
2022.
The 2023 budget also included maintaining the policy of increasing allocations
The National Aid Fund for the unified monetary support, which increased in 2023 to reach about
244 million dinars. Social protection allocations in 2023 amounted to approx
2276 million dinars, an increase of 215 million dinars over the year 2022.

(Page No.16) Allocating an amount of 277 million dinars to support strategic food commodities in the 2023 budget, with an increase
An amount of 217 million dinars, or 361 percent, for the year 2022.

(Page No. 16) Increasing the allocations of the military and security apparatus by 153 million dinars, increasing the salaries of the civil apparatus by 135 million dinars, and increasing the salaries of military retirees by 24 million dinars.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
Comments: in addition to the researcher comment, we applied new reform in this area in budget documentation, which is each budget's chapter are required to determined its own priorities and priorities expected outcomes that supposed to be focused on during the budget year, and for sure some of these priorities required additional financial resources to achieve its expected determined outcomes, also by exploring any budget's chapter you will find chapter's expenditure programs (including financial and non financial data (data of performance)) and each program represent a governmental policy covers the financial allocations for five fiscal years (BY, BY-2, BY-1, BY-1 re-estimated, BY+1, BY+2), and easily you can track each budget's program, project, activity, item for these five fiscal years to see how is the financial allocations are fluctuate during these FYs for the both current and new sectorial polices. and for example kindly see budget ministry of education, kindly see pages No(1-3) to see how the Ministry's priorities an outcomes are set clearly, and also see pages No(5) which also illustrate more exactly the differences in financial allocations between the BY and the BY-1, with narratives, and see pages No(12-74) you can see how is financial resources get changing during the five fiscal years mentioned above and that will be on the level of programs, projects, activities, items, and also the Gender and child.
https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/2501.pdf and sure, there is a narratives related to the current and new policies that are provided to public during the press conference which held by Minister of finance to public. https://petra.gov.jo/Include/InnerPage.jsp?ID=231081&lang=ar&name=news

Researcher Response
While the government's explanation provided valuable insight into the budget documentation's structure and multi-year allocations, it didn't thoroughly address the specific impact of all new policy proposals on the upcoming budget year's expenditures. My initial response outlined specific changes in allocations for various sectors, indicating some new policy impacts, but might not have covered all policy proposals comprehensively. Therefore, based on the content shared, the choice of 'c' still appears more aligned with the available information, acknowledging the presence of information on some but not all new policy impacts on expenditures.

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?

GUIDELINES:
Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another — such as shifting responsibility for the training of nurses from the health department to the education department — the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:
d. No, information that shows how new policy proposals affect revenues is not presented.

Source:
https://www.gbd.gov.jo/Uploads/Files/speechs/ar/2023.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot verify as information is in Arabic. Info link relates to 2023 not 2021.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
Comments: Minister's budget speech shows that there is will be no amendments on taxes and fees legislatures and no new taxes will imposed on taxpayers for FY 2023, and this enough to shows that revenue side policies remains with no change in this regard, the only policy which the government working on it which is to fighting tax aviation and tax avoidance, kindly see pages No (8), (14). https://www.gbd.gov.jo/Uploads/Files/speechs/ar/2023.pdf Also, kindly see paragraphs No (2&3) in press conference which held by Minister of finance about draft budget for FY 2023: https://petra.gov.jo/Include/InnerPage.jsp?ID=231081&lang=ar&name=news also you can see the trend of the revenue estimation according to the economic classification, table No(8): https://www.gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/en/2.pdf so, at the end the estimates are shows how all new and current policy proposals affect revenues are presented, along with a narrative discussion.

IBP Comment
Many thanks to GR. IBP acknowledges that there could be a year where no new tax rates are announced. However, this indicator is looking at overall revenue policies. In absence of any estimates, answer choice D is maintained.

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)?

GUIDELINES:
Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:
a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Expenditures are presented by all three classifications for 2022 (BY-1) and 2021 (BY-2);
See Table 12 for administrative classification;
Table 13 for functional classification;
Table 15 and 17 for economic classification .

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care,""hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries:*"Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:
a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:
All chapters (ministries, departments, and agencies) budgets are classified as programs for the BY-1.
For example see the summary budget for the ministry of foreign affairs and expatriates:
https://gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1301.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: https://www.gbd.gov.jo/en/releases/draft-min

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?

GUIDELINES:
Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:
a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
There are Estimated and Re-estimated expenditures are presented for 2022 (BY-1)

Peer Reviewer
Opinion: Agree
Comments: I cannot verify information in Arabic.

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates

for BY-2 and prior years are not presented by any of the three classifications

Answer:
a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
See Table 12 for administrative classification;
Table 13 for functional classification;
Table 15 and 17 for economic classification .

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:
Administrative classification
Economic classification
Functional classification

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf
https://www.gbd.gov.jo/ar/releases/law-min/2023

Comment:

Peer Reviewer
Opinion: Agree
Comments: As with previous questions, not sure year 2023 is correct (versus year 2021).

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care,""hospitals," or "administration." These subgroups

should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

***A note for francophone countries**: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:
a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:
https://gbd.gov.jo/ar/releases/draft-min

Comment:
Programs accounting for all expenditures are presented for BY-2

For example see the summary budget for the ministry of foreign affairs and expatriates:

http://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1301.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:
a. Two years prior to the budget year (BY-2).

Source:
https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/ar/2.pdf

Comment:
Actual expenditures are presented for FY 2021 (BY-2)

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Yes, revenue estimates for BY-1 are presented by category.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of the Main Tables present enacted and re-estimated tax and non tax revenues BY-1

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of the Main Tables present enacted and re-estimated revenues for all individual sources for FY 2022 (BY-1). Score is B as "other miscellaneous" revenues is more than 3%.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
Comments: Table 8 spells out "other revenue" with breakdown.

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
Comments: this question is talking about total revenues (not tax or non tax revenues) so kindly note the total other "other miscellaneous" revenues are represent about 1.9% of total revenues. so we score (A) here, according to this question literally.

Researcher Response
there's a category labeled as "other revenue" that represents a notable portion of the total revenue, it implies that not all individual sources of revenue for the preceding year (BY-1) are explicitly detailed. Therefore, it seems more fitting to consider that the individual sources of revenue accounting for all revenue are not entirely presented for BY-1. This aligns more with option 'b' presented.

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?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

https://gbd.gov.jo/ar/releases/draft-min/2022

Comment:
There are 'Estimated' and 're-estimated' values presented for revenue collections for BY-1- 2022 in Table 8.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of Main tables presents actuals for 2021 (BY-2)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 8 of the Main tables presents on all individual sources for 2021 (BY-2)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: correct and totally agree.

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?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Two years prior to the budget year (BY-2).

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2022/ar/2.pdf

Comment:
Table 8 presents Actuals for BY-2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

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

GUIDELINES:
Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *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.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:
c. Yes, information is presented, but it excludes some core elements.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
(Table 6 of Main Tables---Financing Budget)
Amount of net new borrowing required during BY-1
Interest payments on the debt
Net domestic debt and gross external debt

Peer Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for government debt.
Comments: https://mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/strategy_debt_2019_2023_en.pdf Medium Term debt Strategy (2019-2023) has this information.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for government debt.
Comments: kindly know that, table No(6) including the re-estimated total debt out standing (September) in BY-1, and according to FY calendar , it is impossible to have actual amount for the BY-1 because the FY 2022 doesn't end yet!, while the researcher doesn't address it, even so the next

question doesn't provide any option about BY-1 as actual figure because they know it still not ready.
https://www.gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/en/2.pdf see table No (4) page No(46) by following link below:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf Also there is a report prepared by Ministry of finance and provided to public about (Macro Fiscal Outlook Report -2022) an expectations for the interest rates.
https://mof.gov.jo/ebv4.0/root_storage/en/eb_list_page/macro_fiscal_outlook_nov_2022-_final_with_ar_and_risk_publish.pdf also see the pages No(20-21) related to program No(2210)/ interest of public debt. https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/en/1501.pdf

Researcher Response

While our response indicated the availability of some core elements such as net new borrowing and interest payments on the debt in Table 6 of the Main Tables, the government has highlighted additional sources and reports that provide insights into the government's borrowing strategy and expectations for interest rates. However, it's important to note that the definitive figures for BY-1 might not be available yet due to the fiscal year not yet concluded. Given this, option 'c' might be more aligned, as the information is presented but might lack some core elements. This response reflects that while there's information available, it might not comprehensively cover all aspects requested in the question regarding the debt for the year preceding the budget year (BY-1). Medium Term Debt Strategy cannot be considered as it is not part of the EBP package.

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?

GUIDELINES:
Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget — in the current budget year or in future budget years — be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:
a. Two years prior to the budget year (BY-2).

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
See pages 42 - 46 for Financing Budget tables. Actuals for 2021 (BY-2) are presented in Table 1.

Peer Reviewer

Opinion: Disagree
Suggested Answer:
c. Before BY-3.
Comments: Medium Term Debt Strategy for 2019-2023 presents actual data for 2018.

Government Reviewer

Opinion: Agree
Comments: No comment.

IBP Comment

Thank you to the peer reviewer. As the Budget Proposal presents data for 2021 (BY-2), answer choice A is maintained.

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements . A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:
c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
The budget for some extra-budgetary units like National Aid Fund, Postal Savings fund are included under Government Units, starting page 47 onwards in the link above. See Table 2 for summary of estimated budget for each fund (listed alongside other government units). However, there is no narrative accompanying the estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for all extra-budgetary funds.
Comments: kindly see GOVERNMENT FINANCE STATISTICS MANUAL 2014,page No(20) and page No (24) section No (2.82), you will find that all extra budgetary units in Jordan are in central government structure. https://www.imf.org/external/pubs/ft/gfs/manual/2014/gfsfinal.pdf relaying on the above, so kindly see all the extra budgetary units pages No (49-73), these budgets covers the core elements on gross basis, but the a statement of purpose or policy rationale for the extra-budgetary unit could be found by visiting each unit budget, and their budget codes starts (8102) end with (8184). kindly see them by following the link below: https://www.gbd.gov.jo/en/releases/draft-min https://www.gbd.gov.jo/uploads/files/gbd/draft-

min/2023/en/8158.pdf https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/en/8102.pdf so we don't have extra budgetary units out of the central government, except local government (municipalities)

Researcher Response

Based on the available information, it seems that some core elements related to extra-budgetary funds are provided, but there might be a lack of comprehensive details for all units. Considering the partial inclusion of core elements and the absence of certain components like a statement of purpose or policy rationale for every extra-budgetary fund, a "c" response appears to be the most fitting

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?

GUIDELINES:
Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government — the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:
b. No, central government finances are not presented on a consolidated basis.

Source:

Comment:
There is no information consolidating all of public sector finances.

Peer Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, central government finances are presented on a consolidated basis.
Comments: Please refer to this link and the Table 1: https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2023/en/2.pdf

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, central government finances are presented on a consolidated basis.
Comments: kindly see GOVERNMENT FINANCE STATISTICS MANUAL 2014,page No(20) and page No (24) section No (2.82), you will find that all extra budgetary units in Jordan are in central government structure. https://www.imf.org/external/pubs/ft/gfs/manual/2014/gfsfinal.pdf relaying on the above, so kindly see all the extra budgetary units pages No (49-73), these budgets covers the core elements on gross basis, but the a statement of purpose or policy rationale for the extra-budgetary unit could be found by visiting each unit budget, and their budget codes starts (8102) end with (8184). kindly see them by following the link below: https://www.gbd.gov.jo/en/releases/draft-min https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/en/8158.pdf https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/en/8102.pdf so we don't have extra budgetary units out of the central government, except local government (municipalities)

IBP Comment

This indicator is assessing the presentation of all of government's central finances - the annual budget, extra-budgetary funds and other components

of the public sector. There is no such presentation in Jordan's budget proposal. As such, answer choice B is maintained.

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

GUIDELINES:
Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:
c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:
https://gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1901.pdf
https://gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1501.pdf

Comment:
Table 4 of the Main Tables shows Capital Expenditures for all governorates; Table 18 shows only capital expenditures for all governorates by administrative unit, but there are no consolidated transfers shown for the governorates.

Also, Capital expenditures of governorates (shown under each ministry's program budget) also cannot be considered intergovernmental transfers as these appear to be expenditures controlled by the central government and allocated to capital projects in various governorates. It is not clear that these are transfers to the local governments at the level of governorates.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, estimates of some but not all intergovernmental transfers are presented.
Comments: Answer "c" is more appropriate but requires verification with the general budget department.

Government Reviewer
Opinion: Agree

Researcher Response
Agree with the PEER. Table 4 in the Main Tables does display capital expenditures for governorates, but upon closer inspection, Table 18 only shows these expenditures by administrative unit without consolidated transfers for governorates. These allocations might not constitute direct intergovernmental transfers to local governments at the governorate level. Therefore, I now believe that a 'C' response is more accurate, as the data doesn't wholly cover the intergovernmental transfers for governorates.

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 budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:
Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications — administrative, functional, and economic classifications (see Questions 1-

5) — and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies is only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:
a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Geographic classification/ see tables No.(18), (19), (20), (21)
Gender classification/ see tables No.(22), (23) which shows the Female's financial appropriations.
Child classification/ see table No.(24)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:
Impacts of budget policies by gender
Impacts of budget policies by age

Impacts of budget policies by geographic region

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Geographic classification/ see tables No.(18), (19), (20), (21)

Gender classification/ kindly see tables No.(22), (23) which shows the Female's financial appropriations.

Child classification/ see table No.(24) which shows children financial appropriations.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Impacts of budget policies by gender Impacts of budget policies by age Impacts of budget policies on climate Impacts of budget policies by geographic region
Comments: also the budgets chapters (line ministries, department and government's units (MDAs)) are required to set the impact of their policies on the climate change. kindly see the following link, page No(2) there is a priority related to climate change and what is expected as out come.
https://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/en/8102.pdf

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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:
b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf
https://gbd.gov.jo/ar/releases/law-min

Comment:
Detailed programmatic expenditures of each government unit:https://gbd.gov.jo/ar/releases/law-min

Table 10 of the Main Tables: https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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.)

GUIDELINES:
Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e."." However, please exercise caution in answering this question.

Answer:
c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:
https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=83

Comment:
While the draft budget does not any information on QFAs, the Central Bank has information on initiatives to support economic sectors:

1. The Central Bank's program to finance and support economic sectors
2. The National Self-Employment Program "Enhada"

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
Comments: Table 17 for subsidies to state owned enterprises (budget of economic units) contain information on some QFA. Table 16 and lines 251 and 252 have further information on subsidies.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: all QFAs which provided to public for supportive purposes are at the end regulated throughout the budget process, and this includes: 1- students needy fund (higher education). 2- foods & goods support markets (markets provide goods to public in lower price relatively, and we have two main markets: - Military consumer establishment. - civil service consumer corporation. 3- water and electricity support. and others. so all QFA are organized by the government are going through the Budget .

Researcher Response

I agree with the PEER. The provided information presents details on some quasi-fiscal activities but lacks certain core elements or information on specific activities

IBP Comment

Many thanks to the reviewers for their comments. Subsidies to state owned enterprises are assessed and scored in indicator 37.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:
Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:
d. No, information related to financial assets is not presented.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at

least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:
Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:
d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
the expenditures arrears are estimated in table 1 of main tables as 'Loan Installments Addressing Government arrears'.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
d. No, estimates of expenditure arrears are not presented.
Comments: The question is on the last year's budget, so not 2023 which the reviewer is analyzing. Arrears are tracked in IMF program documentation (on IMF website).

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, estimates of some but not all expenditure arrears are presented.
Comments: kindly note!, the RESEARCHER refer above to an item in the financing budget (below the line), you can see see the financial allocation for the expenditure arrears, please see the budget item "تسديد التزامات سابقة/ Payment of Previous Financial Commitments" in table No(6). https://www.gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/en/2.pdf so please we retain the "C" score.

Researcher Response
Based on the feedback from the government review and their reference to the specific item "Payment of Previous Financial Commitments" in Table No(6) in MoF's (1501) of the budget documentation, it seems reasonable to agree with the government's proposal of "c. Yes, estimates of some but not all expenditure arrears are presented

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018)

(https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:
d. No, information related to contingent liabilities is not presented.

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
Comments: kindly see the budget's chapter of Ministry of Finance, you can find program No(2220) pages No(24-25), which is related to administration of contingent liabilities allocations, and there a lots of information about the purpose of these allocations, where they are directed and spent. https://www.gbd.gov.jo/uploads/files/gbd/law-min/2023/ar/1501.pdf

Researcher Response
based on the government's feedback, the most fitting answer could be D. Yes, information is presented, but it excludes some core elements or some contingent liabilities

IBP Comment
Many thanks to the reviewers. For cross country consistency, answer D is maintained. IBP understands contingent "liabilities" to be different from emergency expenditures.

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections.Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:
d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Fiscal risk statement is in elaboration by MoF but not yet presented/disclosed.

Government Reviewer
Opinion: Agree

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, for at least the budget year?

GUIDELINES:
Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:
c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Main tables: Tables 1,2 and 8 (منح خارجية)
Budget financing: Table 2

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
Comments: Hard to verify if not all sources are included (which is the reviewers first answer).

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to the reviewers. IBP worked with researcher and understands that military aid is not included. Answer choice C is most applicable.

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.)

GUIDELINES:
Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- *a statement of purpose or policy rationale;*
- *a listing of the intended beneficiaries; and*
- *an estimate of the revenue foregone.*

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:
d. No, information related to tax expenditures is not presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
The general budget draft in Table 9 of the Main Tables presents the estimations of tax expenditures, direct and indirect, but only for FY 2021 (BY-2) and FY 2020 (BY-3). But there are no estimates for the Budget year 2023.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.
Comments: Information presented fulfills conditions for answer (c).

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to the peer reviewer. As there are no estimates for the budget year in review - FY 2023, answer choice D is maintained.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:
Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:
c. Yes, estimates of some but not all earmarked revenues are presented.

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023

Comment:
Some of earmarked revenues are presented like R&D taxes, (fils Al-Reef) for electrifying remote areas and university taxes, vocational training fund.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the

budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:
a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:
General Budget Speech :https://gbd.gov.jo/Uploads/Files/speechs/ar/2023.pdf

There are strategic goals associated with every budget program of a ministry :
https://gbd.gov.jo/ar/releases/law-min/2023

Comment:
There are strategic goals associated with every budget program of a ministry
https://gbd.gov.jo/ar/releases/draft-min/2023

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:
a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023

Comment:

The same answer of Question 47 is applied here

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.
Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.
Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:
a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023

Comment:
For each administrative unit, the budget programs provide nonfinancial data.

See, for example, the program budget for the Ministry of Tourism: http://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1801.pdf - page 6 provides information on the number of staff for the program to encourage tourism and the directorates involved in the program.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:
a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023

Comment:
the program budget for the Ministry of Tourism :https://gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1801.pdf
page 12 on the program to encourage national tourism includes indicators for the number of tourists coming to the kingdom of different nationalities, number of visitors to tourist and archaeological sites, and more.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:
a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:
https://gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1801.pdf (Page No.12)
https://gbd.gov.jo/ar/releases/draft-min/2023

Comment:
There are targets assigned to all KPIs. See, for example, the program budget for the Ministry of Tourism:
http://www.gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/1801.pdf - page 6 on the program to encourage national tourism includes a target to increase the competitiveness of the Jordanian tourism product globally.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:
a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023
Ministry of Social Development :https://gbd.gov.jo/uploads/files/gbd/draft-min/2023/ar/2801.pdf

Comment:
Budget lines for geographical distribution where the reader is able to identify the most impoverished areas or governorates in the main tables (see, for example, the Ministry of Social Development budget in each governorate in Table 19).

Also: Narrative discussion is found within the ministry budget.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
Comments: Budget does not provide info on most impoverished population. Information per governorate is not the same/not sufficient.

Government Reviewer
Opinion: Agree

IBP Comment
As central level programs covering social development are presented, with objectives, target and expenditure estimates, answer choice A is most consistent with other OBS countries. IBP acknowledges that there is not much information at the subnational level.

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)?

GUIDELINES:
Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a,""b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:
a. Yes, a detailed timetable is released to the public.

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2023.pdf

Comment:
The detailed budget timetable is released to the public through the citizen Budget, which is published much after the EBP, and thus cannot be considered in the proposed budget as specified. The detailed timetable information should have been included in the Budget circular to ensure the timely release of information.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, a detailed timetable is released to the public.
Comments: a detailed budget timetable is provided to public on GBD's website, you can find on GBD's website main page on the bottom right side.
https://www.gbd.gov.jo/uploads/files/timetable.jpg

Researcher Response
Yes, I agree with the government review , changed to A

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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:
d. No, information related to the macroeconomic forecast is not presented.

Source:
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:
nominal GDP growth level: page 7
inflation rate: page 8
economic growth: page 7

While this information is available, as per advise from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators PBS-2 and PBS-6a for more information.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements.
Comments: Minister's Budget speeches contain core information on macroeconomic forecast. The MFU has started to prepare quarterly reports.

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the core information is presented for the macroeconomic forecast.
Comments: as we refer in the PBS-1 and PBS-2 questions, again we in Jordan produce two document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. So, the second PBS (final PBS) which was released to public on (17/11/2023) in advance Less than two months of the BY, and you can find all of the core elements in pages (7-8), which represent: nominal GDP level; inflation rate; real GDP growth; and interest rates..
https://www.gbd.gov.jo/en/news/circular-2023-issued https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

IBP Comment
Please see Pre-Budget Statement Section 1, where it is established that the PBS is published late. As per OBS methodology, if a document is late, all indicators assessing its comprehensiveness are scored D.

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:
d. No, information related to the government's expenditure policies and priorities is not presented.

Source:
https://gbd.gov.jo/Uploads/Files/circulars/info-2023.pdf

Comment:
Page No. 8-14 : discussion of expenditure policies and priorities
estimate of total expenditures is not presented.

While this information is available, as per advise from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators PBS-2 and PBS-6a for more information.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements.
Comments: Minister budget speech to parliament presents some information.

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements.
Comments: as we refer in the PBS-1 and PBS-2 questions, again we in Jordan produce two document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. So, the second PBS (final PBS) which was released to public on (17/11/2023) in advance Less than two months of the BY, and you can find information on the government's expenditure policies and priorities in page NO (2) and onward. https://www.gbd.gov.jo/en/news/circular-2023-issued https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Researcher Response
I appreciate the detailed explanations provided by both the peer and the government regarding the content of the Pre-Budget Statement (PBS) in Jordan. Upon reevaluation and considering the information shared, I align with the choices 'c' made by both parties.

IBP Comment
Please see Pre-Budget Statement Section 1, where it is established that the PBS is published late. As per OBS methodology, if a document is late, all indicators assessing its comprehensiveness are scored D. Responding to PR comments, the ministers speech was delivered during budget proposal submission to parliament, as such can be considered part of the EBP.

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.)

GUIDELINES:
Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category — tax and non-tax — or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:
d. No, information related to the government's revenue policies and priorities is not presented.

Source:
https://gbd.gov.jo/Uploads/Files/circulars/info-2023.pdf

Comment:
Page No. 6,7 :https://gbd.gov.jo/Uploads/Files/circulars/info-2023.pdf
Page 2 onwards there is some discussion of policy priorities, including tax policies for the upcoming year :
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

While this information is available, as per advise from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators PBS-2 and PBS-6a for more information.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements.
Comments: Reviewer assumes the pre-budget statement is similar to the budget circular, which is not true. Minister speech to Parliament counts as pre-budget statement (which is not separately presented in Jordan) as it contains strategic elements.

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information is presented, but it excludes some core elements.
Comments: as we refer in the PBS-1 and PBS-2 questions, again we in Jordan produce two document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. So, the second PBS (final PBS) which was released to public on (17/11/2023) in advance Less than two months of the BY, and you can find information on the government's revenue policies and priorities in page NO (2) and onward. https://www.gbd.gov.jo/en/news/circular-2023-issued https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf and kindly note the links provided by the researcher is related to the budget circular's instructions.

Researcher Response
I appreciate the detailed explanations provided by both the peer and the government regarding the content of the Pre-Budget Statement (PBS) in Jordan. Upon reevaluation and considering the information shared, I align with the choices 'c' made by both the Peer and the Government.

IBP Comment
Please see Pre-Budget Statement Section 1, where it is established that the PBS is published late. As per OBS methodology, if a document is late, all indicators assessing its comprehensiveness are scored D. Responding to PR comments, the ministers speech was delivered during budget proposal submission to parliament, as such can be considered part of the EBP.

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:
d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:
Current Account deficit expected in 2023 and up to 2025 is mentioned in item 5 of page 8. There is no other information on debt.

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators PBS-2 and PBS-6a for more information.

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: Please review minister speech to parliament.

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.
Comments: as we refer in the PBS-1 and PBS-2 questions, again we in Jordan produce two document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. So, the second PBS (final PBS) which was released to public on (17/11/2023) in advance Less than two months of the BY. https://www.gbd.gov.jo/en/news/circular-2023-issued https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

IBP Comment

Please see Pre-Budget Statement Section 1, where it is established that the PBS is published late. As per OBS methodology, if a document is late, all indicators assessing its comprehensiveness are scored D. Responding to PR comments, the ministers speech was delivered during budget proposal submission to parliament, as such can be considered part of the EBP.

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

GUIDELINES:
Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:
b. No, multi-year expenditure estimates are not presented.

Source:
https://gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf

Comment:

Peer Reviewer

Opinion: Disagree
Suggested Answer: c. Not applicable/other (please comment).
Comments: Please review Minister speech to Parliament

Government Reviewer

Opinion: Disagree
Suggested Answer:
b. No, multi-year expenditure estimates are not presented.
Comments: as we refer in the PBS-1 and PBS-2 questions, again we in Jordan produce two document in which we call all Ministries, Department, government's units (MDAs) to START PREPARING their coming budgets drafts, and the both documents are signed and issued by the prime minster. So, the second PBS (final PBS) which was released to public on (17/11/2023) in advance Less than two months of the BY. https://www.gbd.gov.jo/en/news/circular-2023-issued https://www.gbd.gov.jo/Uploads/Files/circulars/cir-2023.pdf we are agree on the score, but we aren't agree to deal with the PBS as not published document.

IBP Comment

Please see Pre-Budget Statement Section 1, where it is established that the PBS is published late. As per OBS methodology, if a document is late, all indicators assessing its comprehensiveness are scored B. Responding to PR comments, the ministers speech was delivered during budget proposal submission to parliament, as such can be considered part of the EBP.

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

GUIDELINES:
Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer

"d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:
a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:
Table 3 (administrative); Table 14 (functional); Table 15 and 17 (economic).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
Administrative classification
Economic classification
Functional classification

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

GUIDELINES:
Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

***A note for francophone countries**: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must

present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:
a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:
https://gbd.gov.jo/ar/releases/law-min/2023

Comment:
See the listing of each Ministry and Government Department, as well as Government Unit

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:
a. Yes, the Enacted Budget presents revenue estimates by category.

Source:
https://gbd.gov.jo/ar/releases/law-min/2023

https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf : Table 8(Page No.11-13)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:
Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or

less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:
a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf
Page 11-13, Table 8

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Comment:

(see Table 6 here: https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/2.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, all three estimates related to government borrowing and debt are presented.
Comments: In addition to the researcher comment, the government held a press conference to public, on 30 November 2022, in which they highlighted the main figures of the budget draft for the FY 2023, one of these figures is the total amount of debt out standing at the end of the budget year (FY 2023). kindly see the paragraph NO.(5) in the press release conference by following the link below, which provide to public the estimates of the central government's total debt burden at the end of the budget year for the FY 2023 which is about 32 billion JDs or to reach about 82.6 of GDP: Arabic language/ Petra press: https://petra.gov.jo/Include/InnerPage.jsp?ID=231081&lang=ar&name=news so please, the answer suppose to be changed to (A).

IBP Comment
Unfortunately, the press release was associated with the budget proposal, and not the Budget Law that is being assessed in this indicator.

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:
a. The Citizens Budget provides information beyond the core elements.

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2023.pdf
https://gbd.gov.jo/ar/citizen-guid

Comment:
Expenditure and revenue totals; see page 44
The main policy initiatives in the budget; pages 14-22
Contact information for follow-up by citizens; page 87

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review it in Arabic

Government Reviewer
Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:
Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:
a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:
1. Hard copies

2. General Budget Department's Website.
https://gbd.gov.jo/ar/citizen-guid

2. Social Media – Facebook/ citizens guide to the budget 2020
https://www.facebook.com/100064934130836/posts/pfbid0MyPwj7wRR71nvMoBYSgtKDpnbFeZyMmsr5J2BmbYk1JYznZs5kKrYwr2GGU8m7MZl/?mibextid=cr9u03

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created

opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:
c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

Source:
https://gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2023.pdf

Comment:
There is contact information at the end of the guide but there is no further information on if the department uses mechanisms to identify the public's requirements for budget information

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot verify.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) — for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:
c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:
https://gbd.gov.jo/ar/citizen-guid

Comment:
The Citizens Budget is associated with the Budget Law (Enacted Budget)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:
b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
Page 60 in PDF
Table 4 presents economic classification.
Table 33 and 34 present functional classification.

Peer Reviewer
Opinion: I choose not to review this question
Comments: cannot verify information in Arabic

Government Reviewer
Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

***A note for francophone countries**: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:
d. No, the In-Year Reports do not present actual expenditures by program.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:
a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
Pages 19-20 (Tables No. 2\3). Comparisons are made with BY-1.

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:
a. Yes, In-Year Reports present actual revenue by category.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
Table 10 and Table 31 present revenue estimates by category and individual sources.

Peer Reviewer
Opinion: I choose not to review this question
Comments: do not read Arabic

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:
a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
Pages 14,15 (page 20 in the PDF).
Also, Table 10 and Table 31 present revenue estimates by category and individual sources.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I do not read Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:
a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
See pages 12, 13, 14,15, Tables 10 and 31. Comparison is to previous year and same month.

Peer Reviewer
Opinion: I choose not to review this question
Comments: do not read Arabic

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt

that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:
a. Yes, all three estimates related to government borrowing and debt are presented.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
Table 5 on page 19 presents accumulated figures on gross public debt, and debt servicing (including interest payments to external and internal debt).

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify the information in Arabic.

Government Reviewer
Opinion: Agree

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.)

GUIDELINES:
Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/arabic_dec_2022.pdf

Comment:
Tables 37 to 45 provide extensive information on the following:
Domestic Debt:
Interest rate and type, Composition of domestic debt, Redemption figures (maturity of bonds & bills tends to be fixed, figures on redemption are most likely for those bonds and bills that matured), Domestic debt by economic sector and beneficiary.

External Debt: Interest rate and type, Composition of external debt, Debt service payments, External debt by currency, External debt by economic sector and beneficiary.

In the In-Year Reports, you can find external and domestic debt and interest rates, but only some information on maturity profile. However, since there is lots of information beyond the core, we score this question "B".

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify the Arabic information.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:
d. No, the estimates for macroeconomic forecast have not been updated.

Source:
https://gbd.gov.jo/Uploads/Files/speechs/ar/2022.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
Comments: The quarterly updates of the Macro Fiscal Unit should be reviewed as they have the function to update the forecast.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Comments: kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. now, about the question above, kindly see sections No.(3-4) on pages No(4-5). https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment

IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:
Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:
d. No, expenditure estimates have not been updated.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
pages No.(5-7) which shows shows Fiscal summary updates.

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators MYR-2 and MYR-6a for more information.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Cannot review the information in Arabic.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Comments: kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. now, about the question above, kindly see sections No.(4.1-4.2) on pages No(5-7), which show the actual expenditures for the FYs (2018-2021) and re estimated expenditures for the

FY 2022 and the actual Expenditures for the FY 2022 until the First half of the current FY (2022). also a little narratives are provided at the beginning of the section No(4.2) in page No (5) https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment

IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:
d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
page No. (14-25) which shows tables classifying the expenditures according to the administrative classification.

page No. (8) which shows tables classifying the expenditures according to the Functional and economic classifications

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators MYR Section 1 for more information.

Peer Reviewer

Opinion: I choose not to review this question
Comments: Cannot review the information in Arabic.

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
Comments: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. Now, about the question above, kindly see tables No.(5) ,(6) are related to the functional classification, and table No.(7) is showing the economic classification, and these tables are in page No.(8). and also there is an annex in section No. (8) at page No(14) showing all expenditures classified according administrative including the programs level. https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment

IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
None of the above

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer

Opinion: Disagree
Suggested Answer: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. so, about this question, the MYR shows the three classifications: - Administrative classification - Economic classification - Functional classification

IBP Comment

IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

***A note for francophone countries**: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
Table 8 (Pages No. 14-25)
Tables 9\10\11 (Page No. 12)
Table 12 (Page No. 13)

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators MYR-2 and MYR-6a for more information.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
Comments: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. Now, about the question above, kindly see the annex in section No. (8) at page No(14) showing all expenditures classified according administrative including the expenditures according to programs level. https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment
IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:
d. No, revenue estimates have not been updated.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
see page No.7 which shows explanations about revenue updates.
Table 2 (Page No. 5)

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators MYR-2 and MYR-6a for more information.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
Comments: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. Now, about the question above, Kindly, see section No.(4.1) table No.(2) and section No.(4.3) table No.(5).
https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment
IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:
b. No, the Mid-Year Review does not present revenue estimates by category.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
See page No. (5)/table No. (2)- "summary of central Government's Budget"

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as B. Please see indicators MYR-2 and MYR-6a for more information.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review the information in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the Mid-Year Review presents revenue estimates by category.
Comments: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of

budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. Now, about the question above, Kindly, see section No.(4.1) table No.(2). https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment

IBP revised response to B as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored B.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:
d. No, the Mid-Year Review does not present individual sources of revenue.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
The mid-year review includes comparison for all domestic revenues and external grants.

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators MYR-2 and MYR-6a for more information.

Peer Reviewer

Opinion: I choose not to review this question
Comments: Cannot review the information in Arabic.

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
Comments: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. Now, about the question above, Kindly, see section No.(4.1) table No.(2) and section No.(4.3) table No.(5).
https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

IBP Comment

IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:
d. No, estimates of government borrowing and debt have not been updated.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Comment:
Please see Page No. 9

While this information is available, as per advice from IBP and following OBS methodology, if a budget document is not publicly available, all questions assessing comprehensiveness are scored as D. Please see indicators MYR-2 and MYR-6a for more information.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
Comments: Reviewer should check the quarterly updates by the Macro Fiscal Unit.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
Comments: Kindly, see our comment on Question MYR-2, and go back to the open budget survey guidelines (January 2023) for more information. Jordan's fiscal year starts from 1st January and ends on 31 December of the same year, so the Midpoint of the fiscal year is on 30 June, not as the researcher mentioned in Q No.(MYR-2) on30 September, 2022. And according to the researcher methodology in inspecting the date of publication of budget's documents (he mentioned it in earlier questions), the MYR is published on 1/9/2022, so in light of this the MYR for the FY 2022 was published within the time period to be considered in the survey as a document provided to public in reasonable time. Now, about the question above, Kindly, see section No.(6) page No.(9) to see the total debt outstanding at the end budge of BY and wither the debt is domestic or external, and see section No.(8) page No.(16), under chapter of Ministry of finance there is a program coded with (2210) shows the amount of interest payments, and see table No.(2) again page No.(5), in the last row which shows the amount of required financing needs during the BY.
https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/midyear_rep_2022.pdf

Researcher Response

Given the available details, the answer might be best categorized as "b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented." This reflects that while some updates are provided, the explanations might not cover all differences between the initial and updated estimates.

IBP Comment

IBP revised response to D as the Mid-Year Review is considered "Published late". Please see indicator MYR-2 and MYR-6a for more details. As per OBS methodology, if a document is not publicly available, all corresponding indicators assessing its comprehensiveness are scored D.

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?

GUIDELINES:
Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:
b. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Pages 427-428 present a summary of current expenditures by the administration.
pages 710-711 is a summary of capital expenditures funded by the treasury. Estimates are for approved budget estimates, actual expenditures, and increases in allocation.

Peer Reviewer

Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer

Opinion: Agree

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

GUIDELINES:
Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:
b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Pages 427-428 present a summary economic classification by current expenditures.
pages 710-711 is a summary of economic classification by capital expenditures.

The entire document presents actual expenditures for administrations by program.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
Comments: in addition to the two classifications which addressed by the researcher in his comment above (Economic and administrative) also MOF reporting on the budget at the end of the fiscal year and in another report and this report is provided to public on MOF website, which also shows the functional classification for the budget (actual expenditure) in an annual report titled as "unified financial data for Ministries and departments which are inserted in the general budget law for the FY 2021. kindly, see the page No.(6) by following the link below:
https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/972022.pdf so the three classifications are provided.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
Administrative classification
Economic classification

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer: Administrative classification Economic classification Functional classification

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

***A note for francophone countries**: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:
a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
The majority of the document shows detailed expenditures for budget programs.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:
b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Page 36 (49 in PDF) present tables on revenue collections- actual and estimated.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:
a. Yes, the Year-End Report presents revenue estimates by category.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Page 36 present revenue categories by actual and estimated.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:
a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Page 36 presents all individual sources. 'Other' accounts for less than 3%.

Peer Reviewer

Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Pages (742-746)

See Page 748

Table No.1 Page 750

Most of the core information is present and comparisons are also available, however, information on interest rates and debt payments based on maturity is not presented.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:
The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year
Maturity profile of the debt
Whether the debt is domestic or external

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:
None of the above

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
There are only actual expenditures for each budget program, but no performance data on baselines figures, target achievements for any of the budget program KPIs.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Comment:
There are only actual expenditures for each budget program, but no performance data on baselines figures, target achievements for any of the budget program KPIs.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 94 asks whether the Year-End Report includes estimates of 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 for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:
Ministries have budget programs that are directly intended to benefit the most impoverished- for e.g. Ministry of Social Development has a budget program for social development & combating poverty. Pages (637-647) of Final Accounts include expenditure figures for enacted and actual for the same budget program

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:
b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa_units_2021.pdf

Comment:
Postal Saving Fund
Development and Employment Fund.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:
a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:
https://www.mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
Comments: Kindly, see pages No.(749-769), in the EYR for the FY 2021:
https://mof.gov.jo/ebv4.0/root_storage/ar/eb_list_page/fa2021_compressed-0.pdf

Researcher Response
after revisiting the information and considering the government's perspective, I agree with their choice of 'A.' I might have missed certain details initially and now concur that a financial statement is included in the Year-End Report

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (https://www.issai.org/pronouncements/issai-300-performance-audit-principles/) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:
a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:
Pages 156-189

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:
b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:
Ministry of Defense programs and the Intelligence Department are not audited

See the table of contents starting from page (و) in the document (page 31 in the PDF) - the audit results for the various ministries are in chapter 4.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. All expenditures within the SAI's mandate have been audited.
Comments: all expenditures are audited by the Audit bureau.

IBP Comment
As researcher mentioned, military remains out of the Audit Bureau's mandate. Answer choice B is maintained.

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:
a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:
All budget lines including extrabudgetary funds within SAIs mandate are audited by SAI. These include Social Security Corporation and Social Security Investment Fund

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:
a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:
https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf

Comment:
The report includes an executive summary that summarizing the report's content but with a different name than "executive summary".

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:
d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify it.

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, the executive reports publicly on what steps it has taken to address audit findings.
Comments: recently, the government starts working on a new methodology in which they starts working on any tracked violation by the SAI in Jordan immediately, so Each recommendation reported against any violation the steps has been taken by the government to address these recommendations was reported too in the AR report for the year 2021. kindly see the AR report (2021), you can check any violation's recommendation and to see the mitigation measures was taken too https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf also this a news talking about this new methodology. https://audit-bureau.gov.jo/AR//NewsDetails/%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%86%D8%B4%D8%B1_%D8%A7%D9%84%D9%85

%D8%AE%D8%A7%D9%84%D9%81%D8%A7%D8%AA_%D9%88%D8%A5%D8%AC%D8%B1%D8%A7%D8%A1%D8%A7%D8%AA_%D8%AA%D8%B5%D9%88%D9%8A%D8%A8%D9%87%D8%A7 kindly see the last paragraph in this link, which is also talking about the new methodology. https://audit-bureau.gov.jo/AR//NewsDetails/%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%86%D8%B4%D8%B1_%D8%A7%D9%84%D9%85%D8%AE%D8%A7%D9%84%D9%81%D8%A7%D8%AA_%D9%88%D8%A5%D8%AC%D8%B1%D8%A7%D8%A1%D8%A7%D8%AA_%D8%AA%D8%B5%D9%88%D9%8A%D8%A8%D9%87%D8%A7

Researcher Response

I thoroughly reviewed the links provided by the government to find information regarding the executive's public reporting on steps taken to address audit recommendations or findings. Regrettably, I couldn't locate specific content indicating the publication of such reports by the executive. Based on this review, I'm inclined to maintain my initial choice of 'D,' signifying that the executive does not report on its steps to address audit findings.

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?

GUIDELINES:
Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:
d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

Peer Reviewer

Opinion: Disagree
Suggested Answer:
d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
Comments: Should be checked against PEFA Indicator 30.1 (assessment from 2022), that "Departments generally correct errors found in compliance audits, and the Government takes further action when findings are not followed up by MDAs", with rating of A. Perhaps the Executive reports action steps?

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
Comments: recently, the government starts working on a new methodology in which they starts working on any tracked violation by the SAI in Jordan immediately, so Each recommendation reported against any violation the steps has been taken by the government to address these recommendations was reported too in the AR report for the year 2021. kindly see the AR report (2021), you can check any violation's recommendation and to see the mitigation measures was taken too https://www.audit-bureau.gov.jo/ebv4.0/root_storage/ar/eb_list_page/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2021.pdf also this a news talking about this new methodology. https://audit-bureau.gov.jo/AR//NewsDetails/%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%86%D8%B4%D8%B1_%D8%A7%D9%84%D9%85%D8%AE%D8%A7%D9%84%D9%81%D8%A7%D8%AA_%D9%88%D8%A5%D8%AC%D8%B1%D8%A7%D8%A1%D8%A7%D8%AA_%D8%AA%D8%B5%D9%88%D9%8A%D8%A8%D9%87%D8%A7 kindly see the last paragraph in this link, which is also talking about the new methodology. https://audit-bureau.gov.jo/AR//NewsDetails/%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%86%D8%B4%D8%B1_%D8%A7%D9%84%D9%85%D8%AE%D8%A7%D9%84%D9%81%D8%A7%D8%AA_%D9%88%D8%A5%D8%AC%D8%B1%D8%A7%D8%A1%D8%A7%D8%AA_%D8%AA%D8%B5%D9%88%D9%8

A%D8%A8%D9%87%D8%A7

Researcher Response

I appreciate the government's information regarding the steps taken to address audit recommendations, as mentioned in the AR report for the year 2021. However, upon reviewing the report thoroughly, I didn't find specific tracking of actions taken by the executive to address audit recommendations. Therefore, I am inclined to maintain my choice of 'D' as the SAI or legislature doesn't seem to publicly report on these steps in the reviewed report. Thank you for the additional details provided

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:
Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (https://www.cbo.gov/), the Parliamentary Budget Office in South Africa (https://www.parliament.gov.za/parliamentary-budget-office), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, http://www.cefp.gob.mx/); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (https://obr.uk/) and the High Council for Public Finances in France (Haut Conseil des finances publiques, https://www.hcfp.fr/).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), https://doi.org/10.1787/budget-15-5jm2795tv625.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a,""b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:
d. No, there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree
Suggested Answer:
c. 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.
Comments: we are insist on this answer from last survey, kindly see the first example provided by this question above, it is talking about (Parliamentary budget offices), so we had a Parliamentary budget office in Jordan, and it is not clear wither this office was established according the law or not, so "C" option is suggested here, and We illustrating this because in the last completed survey under this question, the researcher commented on our comment "We cannot consider the Parliamentary Budget Department an IFI, because it is not actually independent (either in law or in practice), and it scores a "D" in Questions 104, 105, and 106."!!!! while this office is filled with independent experts to help the financial committee in the lower house to review the Draft budget. and the researcher i guess knows that. so, our answer is: A department at the Lower House "Parliamentary Budget Department". The mandate of this department is to conduct review and analyze the Executive's Budget proposal. Besides ,

Center of Legislative Studies and Research has been established in cooperation with Westminster-Institute. The aim of launching center of Legislative Studies and Research is to strengthen Lower House performance and its role in carrying out it's oversight and legislative functions , in addition to provide the Lower House with information, studies and research services to facilitate their legislative and supervisory functions. - The following link prove the existence of the "Parliamentary Budget Department" on the Lower House website. https://representatives.jo/Ar/Pages/%D8%A7%D9%84%D9%87%D9%8A%D9%83%D9%84_%D8%A7%D9%84%D8%AA%D9%86%D8%B8%D9%8A%D9%85%D9%8A_%D9%84%D9%84%D8%A3%D9%85%D8%A7%D9%86%D8%A9_%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9

Researcher Response

focusing on the elements of independence, statutory authority, and analysis. Here's a breakdown: Independence in Law: If the Parliamentary Budget Department lacks this statutory independence, it might not meet the criteria stipulated for an IFI. Scope and Functions: Emphasize that an IFI is not solely about conducting budget analyses. It should have a broader scope, including independent oversight, non-partisan analysis, and a forward-looking ex-ante diagnostic task, as mentioned in the guidelines. while entities like the Parliamentary Budget Department and the Center of Legislative Studies and Research serve vital roles in budget analysis and legislative support, they might not meet the specific criteria set for an IFI based on international best practices and guidelines. I appreciate the detailed information provided about the Parliamentary Budget Department and the Center of Legislative Studies and Research. However, after considering the specific criteria outlined for an Independent Fiscal Institution (IFI), which emphasize statutory independence, a broader scope of functions, and adequate resources, I am inclined to maintain my choice of 'D' based on the guidelines provided.

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

GUIDELINES:
Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:
d. 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.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:
d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:
d. Never, or there is no IFI.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: despite the Parliamentary budget office attend all financial committee meetings in reviewing the budget draft, but there is no evidence to show you here. and also the researcher knows that.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:
d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:
N\A

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
Comments: Please review answer as there is a Parliamentary Financial Committee discussing the budget. Please check further to what extent recommendations are issued as I cannot verify this in detail. https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiZ0-jno_-BAxWQgP0HHaL5ApQQFnoECA8QAQ&url=https%3A%2F%2Fjordantimes.com%2Fnews%2Flocal%2Fparliamentary-financial-committee-discusses-draft-budget&usg=AOvVaw22nPKcPKPxN5ut_wCf2iEA&opi=89978449

Government Reviewer
Opinion: Agree

IBP Comment

Many thanks to peer reviewer. As this indicator is assessing the discussion of the Pre-Budget Statement by legislature or a committee, and there is no evidence to support it, answer choice D is maintained.

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

For the purposes of responding to this question, if — and only if — the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:
c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:
http://muqtafi.birzeit.edu/pg/getleg.asp?id=12668

Comment:
Article (3)
The Council of Ministers shall submit the draft general budget law to the Legislative Council at least two months before the beginning of the fiscal year

Peer Reviewer
Opinion: I choose not to review this question
Comments: The actual dates of submission should be mentioned here, not what is in the Law.

Government Reviewer
Opinion: Agree

Researcher Response
Thank you for the information. the legislature receives the Executive's Budget Proposal on December 1, 2022, that indicates it was received less than two months before the start of the budget year. Based on this timeline, the appropriate response aligns with "c"
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:
Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least

the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:
d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:
https://petra.gov.jo/Include/InnerPage.jsp?ID=237732&lang=ar&name=news

Comment:
The budget for FY 2022 was approved on 28 Feb 2022, and for 2023 on February 15, 2023. Both are after the start of the budget year on 1st January. Answer choice D applies.

Peer Reviewer
Opinion: I choose not to review this question
Comments: It is not clear what the year of assessment is: 2022 or 2023?

Government Reviewer
Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:
b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:
Article 112 -iv of the Jordanian Constitution
(iv) The National Assembly, when debating the General Budget draft law or the provisional laws relating thereto, may reduce the expenditures under the various chapters according to what it considers is in the public interest, but shall not increase such expenditures either by amendment or by submitting a separate proposal. However, the National Assembly may, after the debate, propose laws for the creation of new expenditures.

https://www.refworld.org/pdfid/3ae6b53310.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Comments: Answer (c) is more appropriate, please review also PEFA Indicator 18.2: "Procedures are established,and detailed reductions made as a result of Parliamentary scrutiny,but there is no public consultation".

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to reviewers. Public consultations by parliament or committees are covered in indicator 136, 137 and 138.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:
Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

https://petra.gov.jo/Include/InnerPage.jsp?ID=237753&lang=ar&name=news

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: Cannot review information as link is to generic newspaper. Can an official website by parliament be referenced?

Government Reviewer

Opinion: Agree

Researcher Response

Thank you for your input. I completely understand the preference for an official source. You can find the specific information on the parliament's official website:
https://representatives.jo/EBV4.0/Root_Storage/AR/EB_Agenda/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9_%D8%A7%D9%84%D8%AA%D8%A7%D8%B3%D8%B9%D8%A9_-_%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9_%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9_%D9%84%D8%B3%D9%86%D8%A9_2023.pdf

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:
Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:
c. 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.

Source:
https://petra.gov.jo/Include/InnerPage.jsp?ID=236610&lang=ar&name=news

Comment:
published a report with findings and recommendations prior to the budget being adopted. yearly the Draft Budget submitted to the legislature before one month of beginning the budget year.

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: Reviewers second half of comment is not clear. Does not reference an official reference from Parliament.

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. 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.
Comments: The lower house pass the budget draft to the financial committee on 10th, January 2023. https://petra.gov.jo/Include/InnerPage.jsp?ID=234208&lang=ar&name=news the financial committee approved the budget draft on 5th, February 2023. https://representatives.jo/AR/NewsDetails/%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D9%86%D9%8A%D8%A7%D8%A8%D9%8A%D8%A9_%D8%AA%D9%82%D8%B1_%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9_%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9_%D9%84%D9%84%D8%B3%D9%86%D8%A9_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2023 on 8th, February 2023 the financial committee present it's report front of the lower house and provided tp the public on their website. https://representatives.jo/EBV4.0/Root_Storage/AR/EB_Agenda/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9_%D8%A7%D9%84%D8%AA%D8%A7%D8%B3%D8%B9%D8%A9_-_%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9_%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9_%D9%84%D8%B3%D9%86%D8%A9_2023.pdf the Royal ratification was issued on 2th, March 2023. https://pm.gov.jo/AR/NewsDetails/anews568 so, the appropriate score is "B" rather than "C".

IBP Comment
Many thanks to reviewers. As several links above show that the Finance committee did indeed discuss the FY 2023 draft budget before it was enacted in to law. As per OBS methodology, the report discussed by Finance Committee should also be published before the budget is enacted in to law. As such, researchers original response of C is maintained.

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?

GUIDELINES:
Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b"" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:
d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Comment:
Only the financial committee discuss

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify it.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:
c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:
https://representatives.jo/Default/Ar

Comment:
The Financial committee used to held a sessions in which to review and examined in-year implementation of the Enacted Budget every quarter. But there is no report or Minutes of the Meeting published.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot review information in Arabic.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:
a. 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.

Source:
https://gbd.gov.jo/ar/releases/draft-min/2023
https://gbd.gov.jo/Uploads/Files/gbd/draft-min/2023/ar/1.pdf

Comment:
Article 6, sub-section m articulates the following: "The Director General of the General Budget Department may in cases of necessity, initiate new programs, projects and activities in any chapter of public expenditure and to secure the necessary allocations through a financial transfers within the same chapter, in accordance to what is stipulated in Article 9 of this law."

-Jordan Constitution Chapter 7 Article 112-iii) No sum falling within the expenditure section of the General Budget may be transferred from one chapter to another except by law.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. 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.
Comments: In reviewing PEFA Indicator 18.4,, there is some discretion the Executive has to shift funds (within limits), and it does use this discretion. So answer (c) should be given consideration. The discretion is still within legal limits. "The executive can reduce the overall provision under each Chapter if financial stringency requires this, but the amount for each Chapter cannot be increased without a new law. The rules restricting the extent to which provisions may be transferred during budget execution are included in each year's budget law. Within a Chapter provision may be transferred from current to capital, but not in the opposite direction, although this restriction does not apply to the National Assembly and those Chapters which constitute military expenditure. Since the rules are clear, universally observed, and effectively limit the executive's discretion to amend the budget during execution, the score is A, as in 2016"

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:
a 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.

Source:
https://www.refworld.org/pdfid/3ae6b53310.pdf

Comment:
Article 115

All receipts from taxes and other sources of Government revenue shall be paid into the Treasury and shall be included in the Government budget save where otherwise provided by law. No part of the funds of the Treasury shall be appropriated or expended for any purpose whatever unless sanctioned by law.

Article 6E of budget law- No expense shall be incurred or advance made that is not allocated in this law. If the public interest requires additional expenses, a law supplementary to this law shall be issued prior to disbursement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:
d. 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.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:
Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual

budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a,""b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:
c. 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.

Source:
https://www.audit-bureau.gov.jo/AR/NewsDetails/%D8%A7%D9%84%D9%85%D8%AC%D8%A7%D9%84%D9%8A_%D9%8A%D8%B3%D9%84%D9%85__%D8%A7%D9%84%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A_%D8%A7%D9%84%D8%B3%D8%A8%D8%B9%D9%88%D9%86_%D8%A7%D9%84%D9%89_%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A_%D9%85%D8%AC%D9%84%D8%B3%D9%8A_%D8%A7%D9%84%D8%A3%D8%B9%D9%8A%D8%A7%D9%86_%D9%88%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8

http://www.representatives.jo/Ar/NewsDetails/%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8_%D8%AA%D8%A8%D8%AD%D8%AB_%D8%A2%D9%84%D9%8A%D8%A9_%D9%85%D9%86%D8%A7%D9%82%D8%B4%D8%A9_%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D9%84%D8%B3%D9%86%D8%A9_2022

Comment:
the financial committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify information in Arabic and website link does not work.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:
b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:
Article 5 of the Audit Bureau Law
https://www.audit-bureau.gov.jo/EBV4.0/Root_Storage/EN/EB_Info_Page/Audit_Bureau_Law.pdf

Comment:
Article 5 of the Audit Bureau Law states that the Bureau shall be headed by a President to be appointed under a Royal Decree based on the recommendation of the Council of Ministers and such appointment shall be notified to the House of Representatives.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website link does not work.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary — or a judge — is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:
b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:
https://www.audit-bureau.gov.jo/EBV4.0/Root_Storage/EN/EB_Info_Page/Audit_Bureau_Law.pdf

Comment:
article No. (5)/ page No. (1)

As we can see from the below article, the final consent of the legislature is not always a prerequisite, more so when parliament is not in session.

Article 5 of the Audit Bureau Law
The Audit Bureau administration shall be headed by a President to be appointed under a Royal Decree based on the recommendation of the Council of Ministers and such appointment shall be notified to the House of Representatives. He may not be dismissed, transferred, pensioned-off or be subject to disciplinary sanctions without the approval of the House of Representatives if the House is assembled or with the King's approval based on the recommendation of the Council of Ministers if the House of Representatives is not assembled.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Website link does not work. However, reviewer's explanation seems to be consistent with rating of (b).

Government Reviewer
Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:
c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:
AB Law: https://www.audit-bureau.gov.jo/EBV4.0/Root_Storage/EN/EB_Info_Page/Audit_Bureau_Law.pdf

AB budget as published on the GBD website: http://www.gbd.gov.jo/uploads/files/gbd/law-min/2020/ar/0401.pdf

Comment:
Article 2 of the Audit Bureau Law: "The Audit Bureau is considered as an independent department with independent annual budget prepared by the President of the Bureau to be sent to the Prime Minister for listing within the general budget of the state pursuant to the duly followed rules.

There are many challenges for SAI
1- The increasing number of institutions subject to the SAI's supervision, including companies with a government share of more than 50% in addition to institutions of civil society.
2- The diversity and complexity of the activities of some entities subject to the control of the Bureau.
3- The weakness of the internal control mechanisms of some entities subject to the control of the Bureau and the lack of internal control units in some other bodies.
4- The difficulty of maintaining expertise from human resources and attracting competencies from holders of a professional certificate.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
Comments: Answer (b) seems more appropriate when reading through PEFA Indicator 30.4 from 2022: "With regard to the approval of the AB budget, the GBD intervenes in the budget proposals and submission, although the AB is allowed to execute its budget freely"

Government Reviewer
Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:
Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits — financial, compliance, and performance — the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:
b. The SAI has significant discretion, but faces some limitations.

Source:
https://www.audit-bureau.gov.jo/EBV4.0/Root_Storage/EN/EB_Info_Page/Audit_Bureau_Law.pdf

Comment:
Audit Bureau Law
Articles 4,11,12,13,14,16,17, 22
Limitations examples are:
1- Military financial data locally and abroad.
2- Public private ventures

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot independently assess, however the reviewer's explanation seems to be consistent with the suggested rating.

Government Reviewer
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:
Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:
c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

AB Website: https://www.audit-bureau.gov.jo/Default/Ar

AB Organization Structure: https://www.audit-bureau.gov.jo/EBV4.0/Root_Storage/EN/EB_Info_Page/%D8%A7%D9%84%D9%87%D9%8A%D9%83%D9%84_%D8%A7%D9%84%D8%AA%D9%86%D8%B8%D9%8A%D9%85%D9%8A_%D8%A7%D9%86%D8%AC%D9%84%D9%8A%D8%B2%D9%8A_2020.pdf

AB Auditing Manuals: https://www.audit-bureau.gov.jo/Ar/List/%D8%A7%D9%84%D8%A3%D8%AF%D9%84%D8%A9_%D8%A7%D9%84%D8%B1%D9%82%D8%A7%D8%A8%D9%8A%D8%A9

Comment:
The Internal Audit Unit and the Institutional Development & Quality Assurance Directorate review the audit process on regular basis

Peer Reviewer
Opinion: I choose not to review this question
Comments: Information is in Arabic which I cannot read.

Government Reviewer
Opinion: Agree

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?

GUIDELINES:
Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:
b. Sometimes (i.e., three times or more, but less than five times).

Source:
https://www.ammonnews.net/article/757305

https://audit-bureau.gov.jo/Ar/NewsDetails/%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8_%D8%AA%D9%8F%D9%86%D8%A7%D9%82%D8%B4_%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9_%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%D8%A9_%D8%A8%D9%88%D8%B2%D8%A7%D8%B1%D8%A9_%D8%A7%D9%84%D8%B7%D8%A7%D9%82%D8%A9

https://audit-bureau.gov.jo/Ar/NewsDetails/%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8_%D9%84%D8%A7_%D8%AA%D9%87%D8%A7%D9%88%D9%86_%D9%85%D8%B9_%D8%A3%D9%8A_%D9%85%D8%AE%D8%A7%D9%84%D9%81%D8%A9_%D9%81%D9%8A_%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9

https://audit-bureau.gov.jo/Ar/NewsDetails/%D8%A7%D9%84%D9%85%D8%AC%D8%A7%D9%84%D9%8A_%D9%84%D8%A7_%D8%B6%D8%BA%D9%88%D8%B7%D8%A7%D8%AA_%D8%AA%D9%85%D8%A7%D8%B1%D8%B3_%D8%B9%D9%84%D9%89_%D8%B9%D9%85%D9%84_%D8%AF%D9%8A%D9%88%D8%A7%D9%86_%D8%A7%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9

Comment:

Peer Reviewer

Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:
This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:
https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf .

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:
The law that regulates the General budget does not require a formal public engagement measures
http://www.gbd.gov.jo/Uploads/Files/legislation/en/organic-budget-law.pdf

Meetings were held between the Ministry of Finance and some of the chambers of commerce and councils of governorates around the kingdom, but there is no formal mechanism.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. 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).
Comments: Based on the reviewer comment, answer (c) is more appropriate as at least some ad-hoc views are ensured.

Government Reviewer
Opinion: Agree

IBP Comment
As per OBS methodology, informal meetings with government members will not count as formal participation mechanisms. Answer choice D is maintained.

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?

GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:
This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:
https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process,

researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I do not have the knowledge to assess it confidently.

Government Reviewer
Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: In line with my answer to Question 128.

Government Reviewer
Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: In line with my answer to Question 128.

Government Reviewer
Opinion: Agree

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

GUIDELINES:
This question relates to the GIFT principle of “Openness,” and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the “rules of the public engagement” are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive’s objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer “d” applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:
d. The requirements for a “c” response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: In line with my answer to question 128.

Government Reviewer
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*

- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*

- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: In line with my answer to question 128.

Government Reviewer
Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*

- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*

- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: in line with my answer to question 128.

Government Reviewer
Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:
This question reflects the GIFT principles on "Sustainability,""Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes 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. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if 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.

Answer:
b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: I tend to agree but have no means to verify it nor the knowledge.

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES
While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:
https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I do not have detailed knowledge to review this question.

Government Reviewer
Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:
This question reflects the GIFT principle on "Sustainability,""Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:
c. Yes, public hearings on the budget 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).

Source:
The parliament's website allows citizens and can formally submit any petitions at :

https://representatives.jo/AR/Forms/%D8%A7%D9%84%D8%AA%D9%88%D8%A7%D8%B5%D9%84_%D9%85%D8%B9_%D8%A7%D9%84%D9%85%D8%AC%D9%84%D8%B3

Comment:
parliamentarians meet with their constituencies to discuss public issues to include the national budget. Such meetings are usually held on an ad-hoc basis.

Peer Reviewer
Opinion: Disagree
Suggested Answer:
d. The requirements for a "c" response or above are not met.
Comments: When reading through PEFA 2022 and Indicator 18.2., answer (c) seems more appropriate. "An A score for this dimension requires both arrangements for public consultation and the operation of negotiation procedures, and a B score presupposes the possibility of negotiations. In Jordan there are no provisions for public consultation. Given the extended work of the Parliament on the proposals, the score is B."

Government Reviewer
Opinion: Agree

Researcher Response
The public hearings or mechanisms organized by the parliament involve specific individuals or groups being invited to testify or provide input without being open to everyone, then "C" is the appropriate answer. This suggests some selective involvement but not an open or broad-based public participation mechanism.

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

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:
http://esits.org.jo/ar/NewsPage/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D8%A7%D9%84%D9%86%D9%8A%D8%A7%D8%A8%D9%8A%D8%A9%20%D8%AA%D9%82%D8%AF%D9%85%20%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%D9%87%D8%A7%20%D8%A8%D8%B4%D8%A3%D9%86%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%202023%20%D8%A3%D9%85%D8%A7%D9%85%20%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8/24295

https://jo24.net/article/470862

https://www.mit.gov.jo/Ar/NewsDetails/%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8_%D8%AA%D9%86%D8%A7%D9%82%D8%B4_%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9_%D8%A7%D9%84%D8%B5%D9%86%D8%A7%D8%B9%D8%A9_%D9%88%D8%A7%D9%84%D8%AA%D8%AC%D8%A7%D8%B1%D8%A9_%D9%84%D8%B9%D8%A7%D9%85_2023

Comment:
social spending policies and public services are discussed.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I cannot review the information in Arabic.

Government Reviewer
Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*

- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*

- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*

- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:
No feedback is provided.

Peer Reviewer
Opinion: I choose not to review this question
Comments: Cannot verify it.

Government Reviewer
Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:
This question reflects the GIFT principle on "Sustainability,""Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have

put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer:
b. 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.
Comments: It seems answer (b) or (c) are more appropriate when considering PEFA 2022 and indicator 31.2. (which assesses previous years, so updated information needs to be reviewed): "In the past there has been in operation a well-established process of conducting parliamentary hearings on audit findings. The Finance Committee of the House of Representatives has discussed key audit findings with the responsible officials from the relevant MDA on a regular basis. The Committee's recommendations were submitted along with the AB report to the House in plenary. Since 2016 it appears that some of the urgency of the Committee's work has diminished as a result of the establishment of the Prime Ministry Committee which processes audit findings before the report is published (see 30.3above). Meetings are generally open to the public and attended by the media and civil society organisations. Plenary sessions are televised but not Committee meetings"

Government Reviewer
Opinion: Agree

Researcher Response
- Limited Direct Testimony: While the Finance Committee discusses key audit findings and submits recommendations, the absence of direct testimony from the public limits real-time, unfiltered input from citizens or CSOs. This lack of direct engagement restricts the depth and authenticity of public sentiment being represented in these discussions. - Controlled Engagement: The involvement of civil society organizations and media presence does not necessarily equate to comprehensive public engagement. - Limited Transparency in Decision-making: While plenary sessions are televised, the decision-making processes within these sessions and committees might lack transparency. Lack of clarity on how recommendations are considered or the weight they hold in policy-making can diminish the perceived impact of public input. Thank you for sharing the detailed excerpt, but by highlighting these limitations, it leads me to stick with answer "D"

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)?

GUIDELINES:
This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:
b. The requirements for an "a" response are not met.

Source:
https://www.audit-bureau.gov.jo/EN/Pages/Contact_Us

Comment:
There is only a generalized suggestions and complaint mechanism contact page.

Peer Reviewer
Opinion: I choose not to review this question
Comments: I do not have sufficient subject matter knowledge to review it correctly. Reviewer's answer might still hint to some formalities about public consultation in place, but probably not a structured way of defining topics.

Government Reviewer
Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*

- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*

- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*

- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:
This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:
b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: I do not have sufficient knowledge to assess it correctly.

Government Reviewer
Opinion: Agree