

Open Budget Survey 2017

Questionnaire

Jordan

January 2018

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: FY 2017

Sources: Balaq 13 2016 <http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7...>
(<http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7%D8%BA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: b. (67)

Sources: The document is dated and published on 29/6/2016 for the fiscal of 2017 which starts 1/1/2017
<http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7...>
(<http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7%D8%BA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The document is dated and published on 26/9/2016. <http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7...>
(<http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7%D8%BA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Government Reviewer

Opinion: Agree

Researcher response: We agree with the reviewer's comment. The PBS was published on 26th September 2016.

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

Answer: 26 September 2016

Sources: Balaq 13 2017 <http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7...>
(<http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7%D8%BA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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 document is dated, and published on the same date

Sources: Balaq 17

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: date of publication is printed on the last page of the budget Circular no.13 - Balaq no (13)- (PBS).
<http://www.gbd.gov.jo/News/en/Home/Detail/circular-2017> (<http://www.gbd.gov.jo/News/en/Home/Detail/circular-2017>) and kindly note the source which is provided above is not correct. the correct name of the circular is Balaq no. (13) for the fiscal year of 2017

Researcher response: I agree with the comment - the document name is Balaq 13 and not 17 as previously mentioned.

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

Answer: <http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7...>
(<http://www.gbd.gov.jo/News/ar/Home/Detail/%D8%A8%D9%84%D8%A7%D8%BA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Sources: Balaq 17

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: according to source which provided above, kindly note it is not correct. its Balaq no (13).
<http://www.gbd.gov.jo/News/en/Home/Detail/circular-2017> (<http://www.gbd.gov.jo/News/en/Home/Detail/circular-2017>)

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

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

Answer: c.

Sources: Balaq 17

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: according to source which provided above, kindly note it is not correct. its Balaq no (13).

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

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

Answer: e.

Sources: Balaq 17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: according to source which provided above, kindly note it is not correct. its Balaq no (13).

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: An official communication Circular (13) to the year 2016 for the preparation of the budget bill and the draft government units for fiscal year 2017

Sources: Circular (13) or Balaq 13

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Circular no.13 of 2016 for the preparation of the draft general budget law, the government units' budgets law and the manpower bylaw for ministries, government departments and units for fiscal year 2017

Comments: no it is not correct answer.

Researcher response: The reviewer is right, I have changed the document name accordingly, from the previous name Balaq 17 to Balaq 13.

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2017

Sources: Draft General Budget Law for the year 2017 <http://www.gbd.gov.jo/GBD/ar/Budget/Draft/%D9%85%D8%B4%D8%B1...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Draft/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%B9%D8%A7%D9%85%D8%A9>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: <http://www.gbd.gov.jo/GBD/ar/Budget/Draft/%D9%85%D8%B4%D8%B1...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Draft/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%B9%D8%A7%D9%85%D8%A9>)

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

Answer: 26 November 2016

Sources: The Ministers Council Approves on The Draft of General Budget law and The Draft of Government Units Budgets law for the Fiscal Year 2017 07/11/2015 <http://www.representatives.jo/ar/content/%D9%85%D8%B4%D8%B1...>
(<http://www.representatives.jo/ar/content/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%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%84%D9%84%D8%A9-2017>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 17 November 2016

Comments: The Ministers Council Approves on The Draft of General Budget law and The Draft of Government Units Budgets law for the Fiscal Year 2017 17/11/2016 <http://www.gbd.gov.jo/News/ar/Home/Detail/%D9%85%D8%AC%D9%84...>
(<http://www.gbd.gov.jo/News/ar/Home/Detail/%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%88%D8%B2%D8%B1%D8%A7%D8%A1-%D9%8A%D9%82%D8%B1-%D8%A7%D9%84%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A%D9%86-2017?page=2>)

Government Reviewer

Opinion: Agree

Researcher response: The peer is referring to the Minister of Council approval which is dated nine days before the date of submitting to the parliament. For this reason, the score is unchanged.

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

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

Answer: c. (33)

Sources: The Draft of General Budget law and The Draft of Government Units Budgets law for the Fiscal Year 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 28 November 2016

Sources: The Draft of General Budget law and The Draft of Government Units Budgets law for the Fiscal Year 2017 28/11/2016
http://www.petra.gov.jo/Public_News/Nws_NewsDetails.aspx?lan... (http://www.petra.gov.jo/Public_News/Nws_NewsDetails.aspx?lang=1&site_id=2&NewsID=279218&Type=P)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The Budget Department News <http://www.gbd.gov.jo/News/en/Home/Detail/ministers-council-...>
(<http://www.gbd.gov.jo/News/en/Home/Detail/ministers-council-approves-budget-2017>)

Sources: <http://www.gbd.gov.jo/News/en/Home/Detail/ministers-council-...> (<http://www.gbd.gov.jo/News/en/Home/Detail/ministers-council-approves-budget-2016?year=2015&page=1>) Item 5

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: According to the link which is provided by the source above, kindly note it refers to The Draft of General Budget law for the Fiscal Year 2016 & The Draft of Government Units Budgets law for the Fiscal Year 2016. The link below refers to a news of 2017 about approving the budget laws by The Ministers Council and which also shows the date of publishing these laws. <http://www.gbd.gov.jo/News/en/Home/Detail/ministers-council-...>
(<http://www.gbd.gov.jo/News/en/Home/Detail/ministers-council-approves-budget-2017>)

Researcher response: We agree and the citation has been updated for FY 2017.

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

Answer: Draft Government Units Budgets Law for the year 2017 <http://www.gbd.gov.jo/GBD/ar/Budget/Draft/%D9%85%D8%B4%D8%B1...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Draft/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%B9%D8%A7%D9%85%D8%A9>)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes, all of the numerical data are available in a machine readable format

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Draft General Budget Law for the year 2017 Draft Government Units Budgets Law for the year 2017

Sources: <http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-...> (<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-law-2017>) <http://www.gbd.gov.jo/GBD/en/Budgets/Units/draft-Units-budge...> (<http://www.gbd.gov.jo/GBD/en/Budgets/Units/draft-Units-budgets-law-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016?previousSessions=Law-Ministry>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: According to the link which is provided in the source, kindly note it refers to the fiscal year 2016. The link below refers to the fiscal year 2017: <http://www.gbd.gov.jo/GBD/en/Budget/Ministries/general-budg...> (<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/general-budget-law-2017>)

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

Answer: 14 January 2016 <http://www.raialyoum.com/?p=374041> (<http://www.raialyoum.com/?p=374041>)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: - 19 January 2017 approved by parliament council or lower house. - 24 January 2017 approved by upper house.

Comments: the source date is incorrect

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 03 February 2016

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: 03 February 2017

Government Reviewer

Opinion: Disagree

Suggested answer: 03 February 2017

Comments: The year should be corrected

IBP comment: The OBS research cut-off date is 31st December 2016. For this reason, we are using the EB for FY 2016 as the EB for FY 2017 was enacted and published after 31st December 2016. The score is unchanged.

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: Budget news bulletin An email was sent the day after publishing

Sources: n/a

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 mark this question "n/a."

Answer: Budget Law <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016?previousSessions=Law-Ministry>) Government units
<http://www.gbd.gov.jo/GBD/ar/Budgets/Units/%D9%82%D8%A7%D9%8...>
(<http://www.gbd.gov.jo/GBD/ar/Budgets/Units/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A7%D8%AA-%D9%88%D8%AD%D8%AF%D8%A7%D8%AA-2016?previousSessions=Law-Unit>)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In addition to the link which is provided above by the source and refers to the general budget law, the following link is for governments units budgets law. <http://www.gbd.gov.jo/GBD/en/Budgets/Units/budgets-law-units...> (<http://www.gbd.gov.jo/GBD/en/Budgets/Units/budgets-law-units-2017>)

Researcher response: The appropriate link for FY 2016 is:Government units<http://www.gbd.gov.jo/GBD/ar/Budgets/Units/%D9%82%D8%A7%D9%86%D9%...>
(<http://www.gbd.gov.jo/GBD/ar/Budgets/Units/%D9%82%D8%A7%D9%86%D9%88%D9%86->

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Law No.(3) for the Year 2016, General Budget Law for the Fiscal Year 2016

Sources: <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016?previousSessions=Law-Ministry7>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It is Law No. (2) for the year 2017 (not 2016) and same Law No. (3) for the year 2017 9not 2016)

Government Reviewer

Opinion: Disagree

Suggested answer: name of the laws as follows: Law No.(2) for the Year 2017, General Budget Law for the Fiscal Year 2017 Law No.(3) for the Year 2017, Budgets Law of Government Units for the Fiscal Year 2017

Comments: name of laws stated above is wrong.

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

a. Yes

b. No

Answer: a.

Sources: <http://www.gbd.gov.jo/en/home> (<http://www.gbd.gov.jo/en/home>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Rhe following link is for the citizen guide of enacted budgets. <http://www.gbd.gov.jo/en/Page/Index/citizen-guide> (<http://www.gbd.gov.jo/en/Page/Index/citizen-guide>)

Researcher response: We agree with the reviewer’s comment and with the updated citation:

<http://www.gbd.gov.jo/ar/Page/Index/%D8%AF%D9%84%D9%8A%D9%84...>

(<http://www.gbd.gov.jo/ar/Page/Index/%D8%AF%D9%84%D9%8A%D9%84-%D9%85%D9%88%D8%A7%D8%B7%D9%86>)

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

Answer: FY 2016

Sources: <http://www.gbd.gov.jo/en/home> (<http://www.gbd.gov.jo/en/home>)

<http://www.gbd.gov.jo/ar/Page/Index/%D8%AF%D9%84%D9%8A%D9%84...>

(<http://www.gbd.gov.jo/ar/Page/Index/%D8%AF%D9%84%D9%8A%D9%84-%D9%85%D9%88%D8%A7%D8%B7%D9%86>)

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.gbd.gov.jo/en/home> (<http://www.gbd.gov.jo/en/home>)

Comments: 2017

Government Reviewer

Opinion: Agree with Comments

Comments: CB for the fiscal year 2017 is available on our web: <http://www.gbd.gov.jo/en/Page/Index/citizen-guide> (<http://www.gbd.gov.jo/en/Page/Index/citizen-guide>) or directly : <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guide-2017.pdf>)

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

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

Answer: e.

Sources: Citizen Guide

Comments: Researcher: Citizen guide was used Other documents - Budget in brief

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: January 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: CB is published to the public in conjunction with the royal decree to ratify the draft budget law

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 Document is dated January 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: the date of publication is mentioned in the CB itself

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

Answer: All reports are under one weblink, mentioned below. The latest for August is attached as PDF file <http://www.mof.gov.jo/ar-jo//مركزالمعلومات/النشر اتوالبياناتال...> (http://www.mof.gov.jo/ar-jo/2016النشر اتوالبياناتالحكومية/النشر اتوالبياناتالحكومية/النشر اتوالبياناتالحكومية.aspx)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

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

Answer: c. (33)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 15 September 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Colleagues from Partners Jordan have checked the website on regular basis. PJ have also received an email from a USAID project working that's helping the Ministry to publish a mid year review

Sources: n/a

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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

Answer: [http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول... \(http://www.mof.gov.jo/Portals/0/Mof_content//التقارير%20الدولية%20%2026%209%202016.pdf\)](http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول... (http://www.mof.gov.jo/Portals/0/Mof_content//التقارير%20الدولية%20%2026%209%202016.pdf)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Mid-year review 2016 General budget Law

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MID YEAR REVIEW (MYR) 2016

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%...

([http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%](http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%...))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 30 April 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Date is documented on the report

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%...

([http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%](http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%...)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: bellow the valid link: http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%...

([http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%](http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%...)

Comments: no, the link which is provided above is invalid.

Researcher response: The link has been updated.

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Final Account for the Year 2015

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Final Statement of Year 2015

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

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 2015

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Annual Report for the year 2015

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Annual Audit Report for 2014

Government Reviewer

Opinion: Agree with Comments

Comments: in addition : " Annual Report for the year 2015"

Researcher response: The answer was corrected.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: 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.

a. Yes

b. No

Answer: a.

Sources: <http://www.gbd.gov.jo/> (<http://www.gbd.gov.jo/>) <http://www.mof.gov.jo/ar-jo/الصفحةالرئيسية.aspx> (<http://www.mof.gov.jo/ar-jo/الصفحةالرئيسية.aspx>) <http://www.audit-bureau.gov.jo/ar> (<http://www.audit-bureau.gov.jo/ar>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law> (<http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law> (<http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: http://www.mof.gov.jo/Portals/0/Mof_content/التشريعات/الدستور... (http://www.mof.gov.jo/Portals/0/Mof_content//التشريعات/الدستور%20الأردني%20الاردني.pdf) [http://www.mof.gov.jo/Portals/0/Mof_content/التشريعات/التعلي...](http://www.mof.gov.jo/Portals/0/Mof_content/التشريعات/التعلي) (http://www.mof.gov.jo/Portals/0/Mof_content/202001%لجنة%201%رقم%20%المالية%20وزارة%ادارة%20و%تنظيم%20تعليمات/التعليمات.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.nchr.org.jo/english/ModulesFiles/PublicationsFile...>
([http://www.nchr.org.jo/english/ModulesFiles/PublicationsFiles/Files/Information-Eng1%20\(2\).pdf](http://www.nchr.org.jo/english/ModulesFiles/PublicationsFiles/Files/Information-Eng1%20(2).pdf)) Access to information law

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://www.representatives.jo/sites/default/files/%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%B2%D9%86%D8%A9-%D8%B9%D8%A7%D9%85%D8%A9> Pages 32-458

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?

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

Answer: a. (100)

Sources: <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>) Table 13 of 2. Main tables

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

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?

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

Answer: a. (100)

Sources: <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>) Table 15 of 2. Main tables

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Sources: Table 13 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)
Programs accounting for all expenditures are presented for 2 years for the exception of the Ministry of Defense
Comments: Researcher: Programs accounting for all expenditures are presented for 2 years for the exception of the Ministry of Defense

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Draft General Budget Law and Draft Government units Budget Law include estimation of expenditures for three years for all programs (the budget year and two indicative years beyond the budget year). 1- Draft General Budget Law for 2017 <http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-...> (<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-law-2017>) 2- Draft Government units Budgets Law for 2017 <http://www.gbd.gov.jo/GBD/en/Budgets/Units/draft-Units-budge...> (<http://www.gbd.gov.jo/GBD/en/Budgets/Units/draft-Units-budgets-law-2017>) 3- Draft Budget of Chapter (0801/ Ministry of Defense) for 2017 <http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/en/0801.pdf>)

IBP comment: See researcher's response to Q006.

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

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

Answer: a. (100)

Sources: Tables 7,8,9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tables 7,8,9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tables 7,8,9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

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)?

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

Answer: b. (67)

Sources: Tables 7,8,9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>) the "other" revenue category accounts for more than 3 percent of revenue

Peer Reviewer

Opinion: Agree

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?

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

Answer: b. (67)

Sources: Amount of new borrowing Table 1 of 2. Main tables Table 3. Government Financing budget total debt Table 3 of Main Tables table 2, 5, 6 Interest payment is not presented <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Draft General Budget Law include three estimates related to government borrowing and debt: the new net borrowing required during the budget year, the debt interest payments of the budget year and the total public debt at the end of the budget year. Link: Table no. (1): Financing Budget / Draft General Budget Law of 2017 <http://www.gbd.gov.jo/Uploads/Files/gbd/law-ministry/2017/ar...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/law-ministry/2017/ar/3.pdf>)

Researcher response: The pdf provided by the reviewer does not indicate interest payments. For this reason, score "b" remains appropriate.

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

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

Answer: c. (33)

Sources: Interest rates on debt is not presented Maturity profile is presented Table 2 of 3. Financing budget of Main tables Domestic and external debt is presented Tables 5, 6 of 3. Financing budget of Main Tables <http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No information related to macroeconomic forecast is available within the Executive budget proposal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No information related to macroeconomic forecast is available within the Executive budget proposal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No presentation of information regarding new policy proposals affect expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No information was presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tables 3,5, 10,11 pages 3, 5 13, 4 of 2. Main tables Administrative classification Tables 13, 14 pages 16, 17, 18 of 2. Main Tables functional classification Table 15 pages 19-23 of 2. Main tables Economic classification <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>

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)?

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

Answer: a. (100)

Sources: Tables 12, 13 , 15 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Table 11, of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

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)?

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

Answer: b. (67)

Sources: Table 11 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Draft General Budget Law for 2017 include expenditure estimates for BY-2 and prior years by all three expenditure classifications (by administrative, economic, and functional classification). Links: Draft General Budget Law for 2017 tables no. (17,15,14,13,12)

<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-...> (<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-law-2017>)
<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/en/2.pdf>)

Researcher response: Expenditure estimates for BY-2 are not presented by the functional classification. For this reason, score "b" remains appropriate.

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

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

Answer: a. (100)

Sources: Tables 101 through 3201 of 2. Ministries and Governmental units <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
... (<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Table 11 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

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)?

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

Answer: a. (100)

Sources: Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

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)?

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

Answer: b. (67)

Sources: Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>) the "other" revenue category accounts for more than 3 percent of revenue

Comments: Researcher: "the "other" revenue category accounts for more than 3 percent of revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

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)?

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

Answer: a. (100)

Sources: Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

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)?

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

Answer: b. (67)

Sources: Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Comments: Researcher: "the "other" revenue category accounts for more than 3 percent of revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: 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?

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

Answer: a. (100)

Sources: Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

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.)

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

Answer: c. (33)

Sources: Most of the information is presented except for interest rates and interest payments Tables 2, 3, 5 and 6 of 3. Financing Budget Tables 7, 8, 9 of 2. Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tables 2, 3, 5 and 6 of 3. Financing Budget Tables 7, 8, 9 of 2. Main tables
<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: 1501 Ministry of finance 2220 Extra budgetary funds <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Chapter 1901 Ministry of Municipalities Capital expenses Governorates EBP 2017

<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86...>

(<http://www.gbd.gov.jo/GBD/ar/Budget/Index/%D9%82%D8%A7%D9%86%D9%88%D9%86-%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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP consistency review, score is revised from 'a' to 'd' because there is no evidence of estimates of transfers. The tables cited are for capital expenditures at governorates, not transfers to 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 policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Geography table 4 Gender table 23 Children table 24 of 2. Main tables

<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>

(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Governments Ministries, Departments and Units Main Tables Table 2

<http://www.gbd.gov.jo/GBD/ar/Budgets/Units/%D9%85%D8%B4%D8%B...>

(<http://www.gbd.gov.jo/GBD/ar/Budgets/Units/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A7%D8%AA-%D9%88%D8%AD%D8%AF%D8%A7%D8%AA-%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9-2017>)

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.)

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

Answer: d.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: All programs in the draft general budget law include data about services provided by each program. the basic information is provided for all quasi-financial activities. As the general budget includes all grants and indirect subsidies and provide goods and services at prices lower than market prices to achieve the objectives of fiscal policy. For example: Chapter (1501/Ministry of Finance) in the draft General Budget law for 2017 includes in program (2225/ Social Safety Net and Goods Subsidy) activity (601/ goods subsidy management) item (001/316- Foodstuff and fuel Subsidy)that includes an allocation for subsidizing Foodstuff (flour subsidy) to provide bread for citizens at lower prices. Links: 1- Draft General Budget Law for 2017 <http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-...> (<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/draft-budget-law-2017>) 2- Draft Budget of Chapter (1501/ Ministry of Finance) for 2017 <http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/en/1501.pdf>)

Researcher response: Quasi fiscal activities information are not available. For this reason, score "d" remains appropriate.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

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

Answer: d.**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

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

Answer: d.**Sources:** n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Draft General Budget Law includes annual procurement of non financial assets and fixed assets. Linked tables no. (16) and (17): Summary of Current and Capital Expenditures of the Civil Service /Draft General Budget Law of 2017 <http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/en/2.pdf>)

Researcher response: Non financial assets information is not available in the document cited by the reviewer. For this reason, score "d" remains appropriate.

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

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

Answer: d.

Sources: Table 4 List of capital projects for the year 2017 -2019 of Main tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review and in discussion with the researcher, it was determined that the table with capital projects does not include arrears. The score is therefore revised from 'a' to 'd'.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The financing Budgets in the draft General Budget Law and Draft Government Units Budgets Law include All potential commitments arising from the Government's guarantying loans of both companies the National Electricity Power Company and the Water Authority. Note that the government does not guarantee the loans of any other government units except the loans of the National Electricity Power Company and the Water Authority. Links: table no. (1) Financing Budget / Draft General Budget Law of 2017 <http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/en/3.pdf>) table no. (1): Accumulated Financing budget/ Draft Government units Budget law of 2017 <http://www.gbd.gov.jo/Uploads/Files/gbd/draft-unit/2017/en/2...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-unit/2017/en/2.pdf>).

Researcher response: Core information related to contingency liabilities are not available in the document cited by the reviewer. For this reason, score "d" is appropriate.

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

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?

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

Answer: c. (33)

Sources: Table 1 and 2 of Main tables <http://www.gbd.gov/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Comments: Researcher: Military aid is not listed

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: For the first time, the budget for the fiscal year 2017 included table for the estimations of tax expenditures (Direct and indirect taxes) for the years (2014-2015) . The table shows the revenues lost by the government in the light of tax exemptions granted by the government in various fields. In addition, Citizen's Guide to Budget for 2017 includes a table and an explanation of these expenditures in (page 42 + page 43 + page 30/figure: tenth). Link: 1- Table no. (9): Main tables / Draft General Budget Law for 2017 <http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/en/2.pdf>) 2- Citizen's Guide to Budget for 2017 (look at page 42 + 43 + 30/figure:tenth). <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2017.pdf>)

Researcher response: The core information of a statement of purpose or policy rationale; a listing of the intended beneficiaries; and an estimate of the revenue foregone. are not included. For this reason the score is unchanged.

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

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

Answer: c. (33)

Sources: Some of earmarked revenues are presented like R&D taxes, others are not; example (fils Al-Reef) for electrifying remote areas and university taxes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Draft General Budget Law and Draft Government units Budgets law provides some of earmarked revenues. Portion of Work permits fees within public revenues (miscellaneous revenues /revenues of sales good and services/ work permits fees) are used to fund projects and activities for "vocational and technical education ,training and employment fund" which shown in the budget of chapter (8177/ vocational and technical education ,training and employment fund). Also King Hussein Cancer Foundation subsidy, Chapter (1501/ Ministry Of Finance)program (2250 / Supporting Health Affairs) item (304/031 - King Hussein Cancer Foundation), in addition to Education Tax Chapter (8119/ Ministry of Education-Education tax) program (8301/ Administration and Support Services) item (209 / stationery, publications and office supplies) Links: - Table No. (8) Details of Public Revenues for the years (2015-2019) for 2017 <http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/gbd/draft-ministry/2017/en/2.pdf>) - Revenue table of chapter (8177/ vocational and technical education ,training and employment fund) and Draft Government units Budget law 2017 <http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Unit/2017/en/8...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Unit/2017/en/8177.pdf>) -Program Budget 2250/ Supporting Health Affairs/ Ministry of Finance Budget / Draft General Budget Law of 2017 <http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/en/1501.pdf>)

Researcher response: The data on earmarked revenues is not comprehensive. For this reason, score "c" remains appropriate.

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: strategic objectives and KPI's for different departments were presented in the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The draft General Budget Law and Draft Government units Budgets law link strategic plans to the draft budgets for the budget year by providing information about the national goals that each governmental department contributes to achieve it. The draft budget laws also link the strategic goals of ministries with programs through Performance measurement indicators. Links: - Budget of Chapter (1501/Ministry of Finance) / Draft General

Budget Law of 2017. <http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/en/1501.pdf>)

Researcher response: There is no narrative discussion, there are only KPI's. For this reason, score "c" remains appropriate.

IBP comment: Based on an IBP consistency review, this score is changed from 'c' to 'b', as the strategic goals of ministries with program performance indicators are included, however the narrative is not, therefore the score is 'b'.

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Strategic objectives and KPI's for different departments were presented in the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Draft General Budget Law and Draft Government units Budget Law link the strategic plans to the draft budgets for two years after the Budget year and provide information about the national goals that every governmental department contributes to achieve it. The draft budget laws also link the strategic goals of ministries with programs through Performance measurement indicators. Link: Budget of Chapter (1501/Ministry of Finance) / Draft General Budget Law of 2017. <http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Draft-Ministry/2017/en/1501.pdf>)

Researcher response: A narrative discussion is not included. For this reason, score "b" remains appropriate.

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

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

Answer: a. (100)

Sources: Strategic objectives and programs are listed for all Ministries linked with indicative KPI's Example Ministry of Municipalities Chapter 1901 Distribution of budget against programs 3401 <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...> (<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Comments: Researcher: Information on the staff needed is provided for all programs

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?

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

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

Answer: a. (100)

Sources: Strategic objectives and programs are listed for all Ministries linked with indicative KPI's Example Ministry of Municipalities Chapter 1901 Distribution of budget against programs 3401 <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

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?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All programs have KPI's Example Ministry of Municipalities Chapter 1901 Distribution of budget against programs 3401 <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of Social Development chapter 2801 Programs - Examples 4705 Persons with disabilities 4710 Social defense program 4715 Anti poverty program EBP 2017 <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Budget Cycle guide <http://www.gbd.gov.jo/ar/Page/Index/أدلة-موازنة-خدماتها> (<http://www.gbd.gov.jo/ar/Page/Index/أدلة-موازنة-خدماتها>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Budget Circular for the fiscal year 2017 issued on May, and Budget Circular for 2017 issued on September , and budget calendar include all information about the data and documents required from ministries, departments and units as well as the deadline for submission of these documents. The circulars are published on the General Budget Department's website to allow citizens to view it. Links: - September budget circular for the preparation of the draft General Budget Law, Draft Government Units Budget Law, and draft Manpower Bylaws for ministries, departments and government units of 2017. <http://www.gbd.gov.jo/Uploads/Files/circulars/cir-2017.pdf> (<http://www.gbd.gov.jo/Uploads/Files/circulars/cir-2017.pdf>) - May budget circulars for the preparation of the draft General Budget Law, Draft Government Units Budget Law, and draft Manpower Bylaws for ministries, departments and government units of 2017. <http://www.gbd.gov.jo/News/en/Home/Detail/prime-minister-ins...> (<http://www.gbd.gov.jo/News/en/Home/Detail/prime-minister-instructs-2018>) - Budget Calendar, included in the Citizen's Guide to Budget 2016 (page 7) <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2016.pdf>) Budget Calendar, included in the Citizen's Guide to Budget 2017 (page 10) <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2017.pdf>)

Researcher response: Not all information is included. For this reason, score "b" is appropriate.

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

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

Answer: b. (67)

Sources: PBS Balaq 13 <http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA...> (<http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA%D8%A7%D8%AA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: PBS Balaq 13 <http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA...>
(<http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA%D8%A7%D8%AA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: PBS Balaq 13 <http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA...>
(<http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA%D8%A7%D8%AA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Table 1 of the Finance budget Net new borrowing <http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law>
(<http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law>) Interest payment is not listed Total debt burden as of end 2017 is not listed

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: PBS Balaq 13 <http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA...>
(<http://www.gbd.gov.jo/ar/Page/Index/%D8%A8%D9%84%D8%A7%D8%BA%D8%A7%D8%AA-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Budget circular for the preparation of the General Budget for 2017 include estimated and indicative ceilings for all expenditures for three years (estimated year and two indicative years)

Researcher response: The information for multi-year expenditure estimates are not included in the pre-budget statement. For this reason, score "b" remains appropriate.

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

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

Answer: a. (100)

Sources: Tables 3, 12, 13, 14 and 15 of 2. Main Tables <http://www.gbd.gov.jo/GBD/en/Budget/Ministries/general-budge...>
(<http://www.gbd.gov.jo/GBD/en/Budget/Ministries/general-budget-law-2016?previousSessions=Law-Ministry>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Tables 101 through 3201 of Governments Ministries <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The General Budget Law presents all current and capital expenditure estimates according to chapters including chapter 0801/ Ministry of Defense. General Budget Law of 2017 /Budget of Chapter (0801/Ministry of Defense). <http://www.gbd.gov.jo/Uploads/Files/GBD/Law-Ministry/2017/en...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Law-Ministry/2017/en/0801.pdf>)

Researcher response: The citation provided by the reviewer is for FY 2017. However, the EB for FY 2016 is being used for these questions as the Eb for FY 2017 was published after the OBS research cut-off phase of 31st December 2016. for this reason, the score is unchanged.

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

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

Answer: a. (100)

Sources: Tables 7 and 8 of 2. Main Tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tables 7 and 8 of 2. Main Tables <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016>)

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?

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

Answer: a. (100)

Sources: 3. Financing Budget <http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%...>
(<http://www.gbd.gov.jo/GBD/ar/Budget/Ministries/%D9%82%D8%A7%D9%86%D9%88%D9%86-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2016>) Interest payment Table 14 of 2 Main table

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.

- d. (0) The Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.gbd.gov.jo/en/home> (<http://www.gbd.gov.jo/en/home>) <http://www.gbd.gov.jo/en/Page/Index/citizen-guid> (<http://www.gbd.gov.jo/en/Page/Index/citizen-guid>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
d. (0) A Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.gbd.gov.jo/en/home> (<http://www.gbd.gov.jo/en/home>) electronic version and physical dissemination

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The citizens budget is disseminated throughout different manners: - Hard copies - The General Budget Department's Website.

<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2016.pdf>)

<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2017.pdf>)

- Social Media Site – Facebook/ citizens guide to the budget 2016 - <https://www.facebook.com/www.gbd.gov.jo/>

(<https://www.facebook.com/www.gbd.gov.jo/>) -Discussion sessions and awareness seminars for citizens about the citizen's guide/ citizens guide to the

budget 2016 - <http://www.gbd.gov.jo/News/en/Home/Detail/awareness-seminars...> (<http://www.gbd.gov.jo/News/en/Home/Detail/awareness-seminars-governorates-2016>) - <http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-2016-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9-%D9%84%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%81%D9%8A-%D8%AC%D8%B1%D8%B4>

<http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-2016-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9-%D9%84%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%81%D9%8A-%D8%AC%D8%B1%D8%B4>

<http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-2016-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9-%D9%84%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%81%D9%8A-%D8%AC%D8%B1%D8%B4>

<http://www.almadenahnews.com/article/472143-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9-%D9%81%D9%8A-%D8%AC%D8%B1%D8%B4>

Answer: b. (67)

Sources: <http://www.gbd.gov.jo/News/en/Home/Detail/awareness-seminars...> (<http://www.gbd.gov.jo/News/en/Home/Detail/awareness-seminars-governorates-2016>)

Comments: Researcher: The General Budget Department in cooperation with Partners Jordan Centre, a civil society organization, held discussion seminars in Naur, Jerash and Kerak to discuss the Citizen Guide to the Budget issued by the GBD every year. The seminars aim to strengthen communication between the Department and citizens, by informing them with all the data and information included within the General Budget Law, which would help raise people's awareness, promote transparency and participation in preparing and executing the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The citizen budget includes contact information to receive feedback and comments on the content, such as phone numbers, fax, email, and the General Budget Department's address. These mechanisms can be accessed and used by the public. Link: Citizens guide to the budget 2016 & 2017 including contact information for the General Budget Department <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2016.pdf>) <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2017.pdf>)

Researcher response: Providing contact information in the citizen's budget is not a participation mechanism to identify the public's requirement for budget information prior to publishing the citizen's budget. For this reason, score "b" remains appropriate.

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

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

Answer: c. (33)

Sources: Citizen budget only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: November 2016 issue pages 12-18 <http://www.mof.gov.jo/ar-jo/النشر اتو البيان اتال/مركز المعلومات/...> (<http://www.mof.gov.jo/ar-jo//مركز المعلومات/النشر اتو البيان اتال المالية الحكومية/النشر اتو البيان اتال المالية الحكومية/النشر اتو البيان اتال المالية الحكومية2016.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

- d. (0) No, the In-Year Reports do not present actual expenditures by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: November 2016 issue pages 51-54 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP consistency review, this score is changed from 'a' to 'd' as the summary tables are not broken down by programs.

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

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

Answer: a. (100)

Sources: November 2016 issue pages 77-85 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: November 2016 issue page 14 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: November 2016 issue pages 14 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)

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

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

Answer: a. (100)**Sources:** November 2016 issue pages 14-15 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)**Peer Reviewer****Opinion:** Agree**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?

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

Answer: a. (100)**Sources:** November 2016 issue pages 25-33 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)**Peer Reviewer****Opinion:** Agree**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.)

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

Answer: c. (33)**Sources:** November 2016 issue pages 44-48 http://www.mof.gov.jo/ar-jo/النشر_اتو_البيانات_ال/مركز_المعلومات/... (http://www.mof.gov.jo/ar-jo//مركز_المعلومات/2016_النشر_اتو_البيانات_المالية_الحكومية/النشر_اتو_المالية_الحكومية/النشر_اتو_المالية_الحكومية.aspx)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Pages 12-14 Mid Year Review http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول...
(http://www.mof.gov.jo/Portals/0/Mof_content/الاجري%20الدولية%20التقارير%20الدولية/MYR%20Jordan%20final%2026%209%202016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review, this score is revised from 'a' to 'b' based on the lack of administrative classifications, which are only available for health and education.

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

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

Answer: c. (33)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The mid -year report presents estimates for programs accounting for less than two-thirds of expenditures., These estimates cover both the Ministry of Education and Health program , see page(8-11). Link : http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%A7%D9%84%D8%AF

Researcher response: We agree with the reviewer's citation. The score was changed to "c".

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

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

Answer: c. (33)

Sources: Pages 7 Mid Year Review http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول...
(http://www.mof.gov.jo/Portals/0/Mof_content/الاجري%20الدولية%20التقارير%20الدولية/MYR%20Jordan%20final%2026%209%202016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The report includes an update of the revenue estimates and provides an explanation of some of the differences between the original and updated revenue estimates are presented in the mid-year report. See page (11) in report link:

http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%A7%D9%84%D8%AF

(http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%A7%D9%84%D8%AF)

Researcher response: The explanation provided is very high level and there is a very limited update of revenue estimates. For this reason, score "c" remains appropriate.

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

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

Answer: a. (100)

Sources: Pages 7 Mid Year Review http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول... (http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدولية%20التقارير%20الدولية%20التقارير/MYR%20Jordan%20final%2026%209%202016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Pages 7 and page 11 Mid Year Review http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول... (http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدولية%20التقارير%20الدولية%20التقارير/MYR%20Jordan%20final%2026%209%202016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The mid-year review includes comparison for all domestic revenues and external grants. Sources of change in domestic revenues were also reported (p. 5 + p. 11). Link: the mid -year review of 2016. http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%...

([http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%A7%D9%84%D8%AF%](http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%A7%D9%84%D8%AF%...))

Researcher response: Information is presented but not on individual sources of revenue (only on tax and non-tax revenue). For this reason, we keep score "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?

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

Answer: b. (67)

Sources: Page 15 Mid Year Review http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدول... (http://www.mof.gov.jo/Portals/0/Mof_content/التقارير%20الدولية%20التقارير%20الدولية%20التقارير/MYR%20Jordan%20final%2026%209%202016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Pages 24 - 26 Pages 26 - 212 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

Peer Reviewer

Opinion: Agree

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)?

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

Answer: b. (67)

Sources: Pages 24 - 26 Pages 26 - 212 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Pages 26 - 212 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Annual final account includes expenditure estimates for all programs which represent all expenditures. Link: Final Account for General Budget of 2015 and Final Account for government units 2015. http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%AF%D8%A7%D8%AA%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D9%82%D9%84%D8%A9 also link : Final Account for General Budget of 2016 and Final Account for government units 2016. <http://www.mof.gov.jo/LinkClick.aspx?fileticket=I78lwn7k-Zs%3d&tabid=194&portalid=0&mid=645&language=en-US>

Researcher response: -

IBP comment: The government reviewer is citing the YER for FY which was published after the OBS research cut-off date of 31st December 2016. The first link provided by the reviewer is no longer valid. For this reason, the score is unchanged.

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

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

Answer: b. (67)

Sources: Pages 13- 23 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%AF%D8%A7%D8%AA%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D9%82%D9%84%D8%A9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Pages 13- 23 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%AF%D8%A7%D8%AA%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D9%82%D9%84%D8%A9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Pages 13- 23 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%84%D8%AD%D8%AF%D8%A7%D8%AA%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D9%82%D9%84%D8%A9

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Pages 474 - 477 Pages 478 Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The final account includes the original estimates and actual outcome of government borrowing and debt and its composition for the budget year. link: Final Account of the General Budget of 2015 / Table (4) financing Budget in the final Account - page (11).

http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

(http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7)

Researcher response: We agree with the reviewer and have changed the score to "b".

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

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Chapter 2801 Ministry of Social Affairs Year End Report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Ministry of Finance 1501 Program 2220 not presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Pages 472-473, 479-480 Year End report http://www.mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Compliance - chapter 4 Financial - chapter 4 Performance - chapter 2 Audit Report <http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Rep...> (<http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Report%202015/%d8%a7%d9%84%d8%aa%d9%82%d8%b1%d9%8a%d8%b1%202015%20%d8%aa%d9>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.

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

Answer: b. (67)

Sources: Audit report 2015 <http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Rep...> (<http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Report%202015/%d8%a7%d9%84%d8%aa%d9%82%d8%b1%d9%8a%d8%b1%202015%20%d8%aa%d9>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Audit Bureau (SAI) audits all expenditures which are related to all ministries, departments and government units, including companies partially owned by the government. Link: the Annual Report of the Audit Bureau of 2014. <http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Rep...> (<http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Report%202014/complete2014.pdf>) the Annual Report of the Audit Bureau of 2015.

Researcher response: We disagree with the reviewer as not all expenditure within the SAI's mandate have been audited.

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

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

Answer: a. (100)

Sources: <http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Rep...> (<http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Report%202015/%d8%a7%d9%84%d8%aa%d9%82%d8%b1%d9%8a%d8%b1%202015%20%d8%aa%d9> Pages 41-437

Comments: Researcher: The Audit Bureau (SAI) audits all extra-budgetary funds, which include the budgets of municipalities, Joint Services Boards, Greater Amman Municipality, government universities, the Social Security Corporation, Central Bank of Jordan, companies which the Government owns 50% or more of its capital, and any other decided upon by the Cabinet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Chapter one <http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Rep...> (<http://www.audit-bureau.gov.jo/Annual%20Reports/Annual%20Report%202015/%d8%a7%d9%84%d8%aa%d9%82%d8%b1%d9%8a%d8%b1%202015%20%d8%aa%d9>

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Ms. Wisal Awad Manager Budget Office - Parliament Mr. Abdsamad AlBasileh previous manager - Budget Office - Parliament Meeting took place on Sunday the 23rd of October 2016 The "Budget Office" is a department within the parliament. Score "c" was selected because there are no laws that describe its role. <https://www.state.gov/j/drl/rls/afdr/2008/nea/129902.htm> (<https://www.state.gov/j/drl/rls/afdr/2008/nea/129902.htm>)

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

IBP comment: Given that there is no law about an independent Parliamentary Budget Office, or documentation about its existence on the Parliament website or its own website, or in any report issued by the body, the response to this question is revised to a 'd'.

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

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

Answer: d.

Sources: Ms. Wisal Awad Manager Budget Office - Parliament Mr. Abdsamad AlBasileh previous manager - Budget Office - Parliament Meeting took place on Sunday the 23rd of October 2016

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?

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

Answer: d.

Sources: Ms. Wisal Awad Manager Budget Office - Parliament Mr. Abdsamad AlBasileh previous manager - Budget Office - Parliament Meeting took place on Sunday the 23rd of October 2016

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Ms. Wisal Awad Manager Budget Office - Parliament Mr. Abdsamad AlBasileh previous manager - Budget Office - Parliament Meeting took place on Sunday the 23rd of October 2016 Sixty five committee meetings took place to approve the 2016 budget. The Budget Office previous manager Mr. Abdsamad AlBasileh has been present in all meetings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Given that there is no IFI scored in Question#103, this answer is revised to a 'd'.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Ms. Wisal Awad Manager Budget Office - Parliament Mr. Abdsamad AlBasileh previous manager - Budget Office - Parliament Meeting took place on Sunday the 23rd of October 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The legislatures receives the 2017 budget proposal on November 28, 2016 http://www.petra.gov.jo/public_news/Nws_NewsDetails.aspx?Menu_ID=&Site_Id=2&lang=1&NewsID=279218&CatID=18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget was approved on January 14, 2016 <http://www.raialyoum.com/?p=374041> (<http://www.raialyoum.com/?p=374041>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 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. <http://www.nchr.org.jo/english/LegalPointOfReference/Nationa...>
(<http://www.nchr.org.jo/english/LegalPointOfReference/NationalLegislations/JordanianConstitution/ConstitutionoftheHashemiteKingdomofJordan.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As part of the IBP review of the OBS, this score was revised from a 'c' to an 'b', as the legislature does have the authority to add new expenditures to the EBP by creating new laws. This is also consistent with how this question was scored in the OBS 2015.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
d. (0) No, the legislature does not have any such authority.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://marayanews.com/%D8%A7%D9%84%D9%85%D8%A7%D9%86%D8%B4%D...>
(<http://marayanews.com/%D8%A7%D9%84%D9%85%D8%A7%D9%86%D8%B4%D9%8A%D8%AA/434166/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In light of the Lower House decision, public expenditure in the draft general budget law and the draft government units budgets law for 2017 were reduced by JD (221) million. Around JD (134) million in the general budget and JD (87) million in government units budgets. Link: News published on the Jordan Times newspaper, that Lower House endorsed draft law for 2017 state budget Including cuts on public expenditure by the lower house. <http://www.jordantimes.com/news/local/lower-house-endorses-d...> (<http://www.jordantimes.com/news/local/lower-house-endorses-draft-law-2017-state-budget>) Link: the report of the Financial Committee of the Lower House including the preliminary decision to decrease the public expenditures. <http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D...> (<http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A7%D9%84%D9%86%D9%8A%D8%A7%D8%A8%D9%8A%D8%A9-%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%D9%82%D8%A7%D9%86%D9%88%D9%86%D9%8A-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)

Researcher response: I agree with the government reviewer and changed the answer to "a".

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: News about the finance committee examining the executive budget proposal <http://www.gerasanews.com/print/208910>
(<http://www.gerasanews.com/print/208910>) News about the finance committee which shows that the committee has started to examine the

executive budget proposal with more than one month period prior to budget being adopted
<http://alrai.com/article/1028752/%D9%85%D8%AC%D9%84%D8%B3-%D...>
([http://alrai.com/article/1028752/%D9%85%D8%AC%D9%84%D8%B3-%D... \(http://alrai.com/article/1028752/%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D8%A3%D9%85%D8%A9/%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%8A%D8%AD%D9%8A%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%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%88-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A7%D8%AA-%D8%A7%D9%84%D9%88%D8%AD%D8%AF%D8%A7%D8%AA-%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9-%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9](http://alrai.com/article/1028752/%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D8%A3%D9%85%D8%A9/%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%8A%D8%AD%D9%8A%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%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%88-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A7%D8%AA-%D8%A7%D9%84%D9%88%D8%AD%D8%AF%D8%A7%D8%AA-%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9-%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Before the Lower House and Upper House discusses draft of general budget law and the draft of the government unit's budgets law, the Financial Committee at the Lower House and Financial Committee at the Upper House study the two drafts, and prepare two reports containing the results and recommendations of the two committees. The two reports were distributed and disseminated on the media stations, television and electronic sites, then the two reports were presented to the Lower House and Upper House for discussion. Link : Press news regarding the Financial Committee presents its report to the Lower House before the Lower House began studying the draft budget of 2017.

http://www.petra.gov.jo/public_news/Nws_NewsDetails.aspx?Men... (http://www.petra.gov.jo/public_news/Nws_NewsDetails.aspx?Menu_ID=&Site_Id=2&lang=1&NewsID=284766&CatID=14) <http://www.hala.jo/2017/01/11/%D8%A7%D9%84%D9%84%D8%AC%D9%86...> (<http://www.hala.jo/2017/01/11/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B9%D8%B1%D8%B6-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%D9%87%D8%A7-%D8%AD%D9%88%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%D9%82%D8%A7%D9%86%D9%88%D9%86%D9%8A-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>) Link: A website published news regarding the Financial Committee report including results & recommendations of the Financial Committee. <http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D...> ([http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D... \(http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A7%D9%84%D9%86%D9%8A%D8%A7%D8%A8%D9%8A%D8%A9-%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%D9%82%D8%A7%D9%86%D9%88%D9%86%D9%8A-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9](http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A7%D9%84%D9%86%D9%8A%D8%A7%D8%A8%D9%8A%D8%A9-%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%D9%82%D8%A7%D9%86%D9%88%D9%86%D9%8A-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9)) Link: A website published news regarding the Financial Committee report including results & recommendations of the Financial Committee. <http://www.hala.jo/2017/01/11/%D8%A7%D9%84%D9%84%D8%AC%D9%86...> (<http://www.hala.jo/2017/01/11/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B9%D8%B1%D8%B6-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%D9%87%D8%A7-%D8%AD%D9%88%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7/>) Link: The decision of the Financial Committee at the Lower House . <http://www.hala.jo/uploads/editor/source/-/D8%A7%D9%84%D9%84...> (<http://www.hala.jo/uploads/editor/source/-/D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2.docx>)

Researcher response: Score was changed to "b". See link: <http://alrai.com/article/759824.html> (<http://alrai.com/article/759824.html>)

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The finance Committee report <http://www.sahekhkhabarak.com/NewsDetails.aspx?id=18523&%D9%8...>
(<http://www.sahekhkhabarak.com/NewsDetails.aspx?id=18523&%D9%86%D8%B5-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D8%AD%D9%88%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>) Sector committees <http://www.representatives.jo/ar/%D8%A7%D9%84%D9%84%D8%AC%D8...>
(<http://www.representatives.jo/ar/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86%20%D8%A7%D9%84%D8%AF%D8%A7%D8%A6%D9%85%D8...>) Health and Environment Committee <http://www.representatives.jo/ar/%D9%84%D8%AC%D9%86%D8%A9/%D...>
(<http://www.representatives.jo/ar/%D9%84%D8%AC%D9%86%D8%A9/%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D8%B5%D8%AD%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%8A%D8%A6%D8%A9-3>) Committees mandate <http://www.representatives.jo/ar/%D8%B5%D9%81%D8%AD%D8%A9/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86>
(<http://www.representatives.jo/ar/%D8%B5%D9%81%D8%AD%D8%A9/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86>)

Comments: Researcher: The first mandate of committees is to study and analyse laws. The budget is a law, it is part of their mandate.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Although the mandate of committees is to study and analyse laws, there is no evidence that these committees examined or analysed the Executive's Budget Proposal.

Government Reviewer

Opinion: Agree

Researcher response: We agree with the reviewer that no record can be found. The score has been changed to "d".

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/a

Peer Reviewer

Opinion: Agree

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Minister of finance in his budget speech to the parliament explicitly reckons

<http://www.ilanews.net/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%B3...>

(<http://www.ilanews.net/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%B3%D8%A7%D8%AE%D9%86%D8%A9/60153-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%8A%D9%82%D8%B1-%D9%82%D8%A7%D9%86%D9%88%D9%86-%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-%D8%A8%D8%A7%D9%84%D8%A3%D8%BA%D9%84%D8%A8%D9%8A%D8%A9>) Enacted budget Law Article 8-a of the enacted law Main tables 1 No provisions may be transferred from one chapter to another except by law <http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law> Article 6, d,e,f,m,n Article m articulates the following: "The Prime Minister may upon the recommendation of the Minister of Finance and in cases of necessity, initiates 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" Article n articulates the following;"The Minister of Finance may upon the recommendation of Director General of the General Budget Department and in cases of necessity initiates clause or new items within the projects activities and programs in any chapter of the general expenses and to secure the necessary allocations through a financial transfers within the same chapter"

Comments: Researcher: 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. <http://www.nchr.org.jo/english/LegalPointOfReference/Nationa...>

(<http://www.nchr.org.jo/english/LegalPointOfReference/NationalLegislations/JordanianConstitution/ConstitutionoftheHashemiteKingdomofJordan.aspx>)

Peer Reviewer

Opinion: Agree

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Jordanian Constitution Article 115 Articulates the following "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 may be appropriated or expended for any purpose whatever except under the law." http://www.kinghussein.gov.jo/constitution_jo.html (http://www.kinghussein.gov.jo/constitution_jo.html) General Budget Law - Article 6- E prevents the approval of any expense or any advance disbursement that has no allocations in the budget law. If the public interest requires additional expenses it must be submitted by a supplementary budget law before spending. <http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law> (http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law) General Budget Law

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law> (http://www.gbd.gov.jo/GBD/en/Budget/Index/general-budget-law) Articles of the general Budget Law 2016

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)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: House of Representatives Committees <http://www.representatives.jo/ar/%D8%B5%D9%81%D8%AD%D8%A9/%D...>
(<http://www.representatives.jo/ar/%D8%B5%D9%81%D8%AD%D8%A9/%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86>) A report with the findings and recommendations has not been published.

Comments: Researcher: The Finance committee is entrusted with the study of Audit Bureau Report.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The link provided does not include any evidence that the committee examined the audit report.

Government Reviewer

Opinion: Agree

Researcher response: This link shows examination of the Audit reports: <https://www.addustour.com/articles/946326-%C2%AB%D9%85%D8%A7...>
(<https://www.addustour.com/articles/946326-%C2%AB%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8%C2%BB-%D8%AA%D8%AF%D8%B9%D9%88-%D8%A7%D9%84%D8%A3%D9%85%D8%A7%D9%86%D8%A9-%D9%84%D8%AA%D9%82%D8%AF%D9%8A%D9%85-%D8%A5%D9%8A%D8%B6%D8%A7%D8%AD%D8%A7%D8%AA-%D8%AD%D9%88%D9%84-%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>For) this reason, score "c" remains appropriate.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Audit Bureau Law Article 5 http://www.audit-bureau.gov.jo/index.php?option=com_content&... (http://www.audit-bureau.gov.jo/index.php?option=com_content&view=article&id=74&Itemid=28&lang=ar)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Article 5 of the Audit Bureau Law states that the Bureau shall be headed by a President appointed by Royal Decree upon the recommendation of the Council of Ministers to the House of Representatives.

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Audit Bureau Law Article 5 http://www.audit-bureau.gov.jo/index.php?option=com_content&... (http://www.audit-bureau.gov.jo/index.php?option=com_content&view=article&id=74&Itemid=28&lang=ar)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Audit Bureau Law Article 2 <http://www.audit-bureau.gov.jo/Documents/AuditBureauLaw.pdf> (<http://www.audit-bureau.gov.jo/Documents/AuditBureauLaw.pdf>) <http://www.audit-bureau.gov.jo/ar/about-bureau/legal-frameworko...> (<http://www.audit-bureau.gov.jo/ar/about-bureau/legal-frameworko...>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Audit Bureau prepares and determines its annual budget, and sends it to the government to include it in the General Budget Law. link: Budget of Chapter /Audit Bureau of 2017. <http://www.gbd.gov.jo/Uploads/Files/GBD/Law-Ministry/2017/en...> (<http://www.gbd.gov.jo/Uploads/Files/GBD/Law-Ministry/2017/en/0401.pdf>)

Researcher response: We disagree with the reviewer as the funding level is not adequate. Current expenditures is 8.1 million JOD which translates to 11.4 million USD for a total of 731 employees including 461 auditors.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Audit Bureau Law Articles 4,11,12,13,14,16,17, 22 http://www.audit-bureau.gov.jo/index.php?option=com_content&... (http://www.audit-bureau.gov.jo/index.php?option=com_content&view=article&id=74&Itemid=28&lang=ar)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Oversight Institute, internal audit Directorate and the Quality Assurance Directorate review the audit process on regular basis <http://www.audit-bureau.gov.jo/ar/Institute/> (<http://www.audit-bureau.gov.jo/ar/Institute/>) <http://www.audit-bureau.gov.jo/Documents/%d9%87%d9%8a%d9%83%...> (http://www.audit-bureau.gov.jo/Documents/%d9%87%d9%8a%d9%83%d9%84_%d8%aa%d9%86%d8%b8%d9%8a%d9%85%d9%8a_%d8%a7%d9%86%d8%ac%d9%84)

Comments: Researcher: Translated using google - "The Audit Bureau has been restructured and a new organizational structure adapted to its strategic plan, modern methodology of work and in line with the supervisory functions of the Office, and the best international practices and international standards in this field, in order to achieve the ambitions and objectives of the Strategic Plan in terms of optimum distribution of available resources, Between the directorates and senior management and the establishment of new directorates to suit the requirements of the work." Another media news, again translated using google "The recommendations of the twinning project, which was implemented between the Jordanian Audit Bureau, the British National Audit Office (NAO The UK National Audit Office) and the German Bundesrechnungshof (BRAH), as well as the observations of SIGMA

experts, The proposed organizational structure was reviewed by a specialized committee formed for this purpose. The twinning project and experts were utilized through the Ministry of Planning and International Cooperation." I have found many other news but none about the exact role.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://alnasnews.com.jo/online/eye/25234.html> (<http://alnasnews.com.jo/online/eye/25234.html>)

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The law that regulates the General budget does not require a formal public engagement measures <http://www.gbd.gov.jo/web/Default.aspx?Id=b8863da7-ae47-4b75...> (<http://www.gbd.gov.jo/web/Default.aspx?Id=b8863da7-ae47-4b75-92a0-a7e3cbe739d3>) Meetings were held between the Ministry of Finance and some of the chambers of commerce around the kingdom, but there is no formal mechanism. Note: IBP revised the researcher's response from "c" to "d" as a "c" response requires that there be some sort of public record so that the public can have knowledge of the meeting.

Comments: Researcher: The Chamber of commerce is an NGO. All entrepreneurs and companies have to register in it by law. It represents all economical activities. Chambers mission: Achieve active representation, protect the trade sector's interests, participate in drawing up legislations and in lawmaking, provide unique services for participating in the durable economic development in Jordan. My source of information is an interview with the Ministry of Finance personnel. The Minister of Finance usually pays visits to Governorate around Jordan and meet in the chambers with representatives of the chamber to identify what are the requirements for the particular governorate for economic development. Usually, their requirements are infrastructural or cutting red tape.

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the Budget law in the below site, there is no participation mechanism that allows the public to provide input during the formulation of the budget. <http://www.gbd.gov.jo/web/Default.aspx?Id=b8863da7-ae47-4b75...> (<http://www.gbd.gov.jo/web/Default.aspx?Id=b8863da7-ae47-4b75-92a0-a7e3cbe739d3>)

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

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

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: Revenue forecast administration and public investments projects are the main topics discussed in the meetings

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The public are asked to deliver comments or opinions on the execution of the budget, as well as in the case of deficiencies or problems in the implementation of government projects, and highlight or send these comments to the General Budget Department by telephone numbers, or written by fax and e-mail, as stated and explained in the Citizen's Guide to the Budget document. Also, the seminars and dialogues held by the General Budget Department with the citizens at the governorates in cooperation with a civil society organizations (partners Jordan) (For example, the meeting which took place in the capital Governorate / Naour district and Jeresh Governorate and Karak Governorate during the period 11-5 / 4/2016) to discuss all the six elements mentioned in question (30) related to economic indicators that occurred during the previous budget year in addition to the economic expectations for the budget year, public services specially (education, health, water, energy, roads) services, and the improvement in both sides of revenue, expenditure, the budget deficit, total public debt and the main public sector projects which will be implemented during the budget year. These elements are included in the Citizen's Guide to the Budget. Link: Citizen's Guide to the Budget 2016. <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2016.pdf>) Citizen's Guide to the Budget 2017: <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2017.pdf>).

Researcher response: The seminars and other activities that the reviewer is referring were part of Partners-Jordan projects where Partners in cooperation with the Budget Department disseminated the Citizen Budget and explained about the budget. These activities have nothing to do with participatory mechanisms. For this reason, score is unchanged at "d".

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: Head of organizations representing vulnerable and under presented parts of the population meet with the executive but only on an ad hoc basis, for example his Royal Highness Prince Raed ben Zeid, the chairperson of the Higher Council of Persons with disabilities in Jordan have met with the Budget Department for fiscal purposes. Jordanian National Center for Women (JNCW) Chair had also met with the executive for fiscal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The request mentioned above in our answer to question No. 128, covers all citizens including vulnerable and under-represented parts of the population to send their comments and opinions on the executions of the budget and send them by telephone numbers, fax and e-mail to the General Budget Department, as explained in the Citizen's Guide to the Budget document. It should be noted that the General Budget Department held seminars and dialogue of awareness with citizens at the governorates includes meetings with vulnerable and under-represented parts of the population to discuss all the six elements pertaining the economic indicators that occurred during the previous budget year in addition to the economic expectations for the budget year, public services specially (education, health, water, energy, roads) services, and the improvement in both sides of revenue, expenditure, the budget deficit, total public debt and the main public sector projects which will be implemented during the budget year. These elements are included in the Citizen's Guide to the Budget. These meetings took place last year in cooperation with Jordan Partners, a civil society organization Link: Citizen's Guide to the Budget 2016, 2017 <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2016.pdf>) <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2017.pdf>) Link: Press news about the dialogue meeting with citizens in Jerash governorate: <http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%8A%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-2016-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9%D9%84%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%81%D9%8A-%D8%AC%D8%B1%D8%B4>) Link: Press news regarding the dialogue meeting with citizens in Karak governorate <http://www.almadenahnews.com/article/472143-%D8%AC%D9%84%D8%...> (<http://www.almadenahnews.com/article/472143-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9-%D9%81%D9%8A-%D8%A7%D9%84%D9%83%D8%B1%D9%83-%D8%A8%D8%B9%D9%86%D9%88%D8%A7%D9%86-%D8%AF%D9%84%D9%8A%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%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%A9-2016>)

Researcher response: Having contact details on the citizen budget is not a participation mechanism. There is no evidence that the seminars/ dialogues cited reach out to vulnerable/under-represented groups. For this reason, score "b" remains appropriate.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue

4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Collection of revenue and implementation of public investment projects are the main subjects that citizens are engaged with during visits of the executives mainly to Chambers of industry and commerce. Met with Governmental official in the Department of Budget on December 7th, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In order to get feedback from public during the implementation of the annual budget, seminars dialogue meetings in each of the Capital governorate / Naour , Jeresh governorate and Karak governorate were held during 11-5 / 4/2016 to discuss the Citizen's Guide document in collaboration with one of the civil society institutions (Jordan partners), These meetings discussed all the six elements mentioned in this question mainly related to economic indicators that occurred during the previous budget year in addition to the economic expectations for the budget year, public services specially (education, health, water, energy, roads) services, and the improvement in both sides of revenue, expenditure, the budget deficit, total public debt and the main public sector projects which will be implemented during the budget year. Link: Awareness seminars news on GBD website: <http://www.gbd.gov.jo/News/en/Home/Detail/awareness-seminars...> (<http://www.gbd.gov.jo/News/en/Home/Detail/awareness-seminars-governorates-2016>) Link: Press news about the dialogue meeting with citizens in Jerash governorate: - <http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%...> ([http://www.almadenahnews.com/article/472143-%D8%AC%D9%84%D8%...">http://www.almadenahnews.com/article/472143-%D8%AC%D9%84%D8%...](http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%8A%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-2016-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9%D9%84%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%81%D9%8A-%D8%AC%D8%B1%D8%B4) (<http://www.almadenahnews.com/article/472143-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9-%D9%81%D9%8A-%D8%A7%D9%84%D9%83%D8%B1%D9%83-%D8%A8%D8%B9%D9%86%D9%88%D8%A7%D9%86-%D8%AF%D9%84%D9%8A%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%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%A9-2016>) link : Citizen's Guide to the Budget 2016 where the six elements are included in the document <http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/...> (<http://www.gbd.gov.jo/Uploads/Files/issues/citizen-guide/ar/citizen-guid-2016.pdf>)

IBP comment: See researcher's response to Q 128.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Ministry of Municipalities have used participation mechanism in some of the municipalities on an ad-hoc basis.
https://www.youtube.com/watch?v=_3-RL1dId9Q (https://www.youtube.com/watch?v=_3-RL1dId9Q) http://www.partners-jordan.org/Uploads/Editor_attach_1398078... (http://www.partners-jordan.org/Uploads/Editor_attach_1398078274_3762.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As mentioned before, General Budget Department in year 2016 has a mechanism in place that was adopted in cooperation with "Jordan Partners" and a coalition of a civil society organizations to exchange views on the annual budget through holding seminars and meetings with public.

Example: Press news about the dialogue meeting with citizens in Jerash governorate: <http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%...> (<http://www.almadenahnews.com/article/471436-%D8%AF%D9%84%D9%8A%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-2016-%D8%AC%D9%84%D8%B3%D8%A9-%D8%AD%D9%88%D8%A7%D8%B1%D9%8A%D8%A9%D9%84%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%81%D9%8A-%D8%AC%D8%B1%D8%B4>)

Researcher response: The seminars and other activities that the reviewer is referring were part of Partners-Jordan projects where Partners in cooperation with the Budget Department disseminated the Citizen Budget and explained about the budget process. These activities cannot be considered a participatory mechanisms through which the public are providing input in formulation or implementation. Further, they are not implemented by line ministries. For these reasons, we cannot consider the mechanism cited by the reviewer and the score "c" is appropriate".

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: There are not any laws that govern legislatures to hold public hearings, but it is customary that 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: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Public hearings Sessions are held by the Financial Committee of the Lower House about the macroeconomic and budget affairs. Civil society organizations, unions, universities, municipalities, chambers of industry and trade, banks associations and workers groups are invited to the discussions between the Financial Committee in Parliament with the related ministries. The Financial Committee also holds public hearings Sessions for all ministries, departments and government units to discuss the draft general budget law and draft government units budgets law. Link:

<http://www.jordantimes.com/news/local/house-begin-budget-dis...> (<http://www.jordantimes.com/news/local/house-begin-budget-discussions-wednesday>)

Researcher response: The article provided by the reviewer at best can justify a "c" response. No further evidence could be found. For this reason, score "c" remains.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: c. (33)

Sources: Macro economic issues and public services

Peer Reviewer

Opinion: Agree with Comments

Comments: The public identified their priorities at the microeconomic issues, as presented in this documentary on youtube https://www.youtube.com/watch?v=_3-RL1dId9Q (https://www.youtube.com/watch?v=_3-RL1dId9Q)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: During the hearings sessions held by the Finance Committee of the Lower House, trying to get the inputs (information, views and opinions) about all the six elements. All those audience have an opportunity to provide acknowledgement and data on the mentioned elements, as shown in the report of the Financial Committee of the Lower House about the general budget. <http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D...> (<http://www.alghad.com/articles/1366612-%D9%86%D8%B5-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D9%86%D8%AC%D9%86%D8%A9-%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%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9%D9%8A-%D9%82%D8%A7%D9%86%D9%88%D9%86%D9%8A-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)
<http://www.hala.jo/2017/01/11/%D8%A7%D9%84%D9%84%D8%AC%D9%86...>
(<http://www.hala.jo/2017/01/11/%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B9%D8%B1%D8%B6-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%D9%87%D8%A7-%D8%AD%D9%88%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7/>)
<http://www.hala.jo/uploads/editor/source/-%D8%A7%D9%84%D9%84...> (<http://www.hala.jo/uploads/editor/source/-%D8%A7%D9%84%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2.docx>)

Researcher response: The Government reviewer is actually referring to events taking place in the Parliament in the process of reviewing the budget prior to enact it, where there is no engagement from citizens. Citizens and civil societies can only watch but can not by any mean engage. Fort his reason, score "c" remains appropriate.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Suggestions and complaints box <http://www.audit-bureau.gov.jo/ar> (<http://www.audit-bureau.gov.jo/ar>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Citizens can either physically or electronically submit complaints to the Audit Bureau <http://www.audit-bureau.gov.jo/ar/suggestions-complaints> (<http://www.audit-bureau.gov.jo/ar/suggestions-complaints>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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