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National Assembly*



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WESTMINSTER
FOUNDATION FOR
DEMOCRACY

Guide

How to Provide Technical Support for Parliamentary Committees

June 2012



This guide is the fruit of a cooperation project between the Lebanese Parliament and the Westminster Foundation for Democracy funded by the European Union, and executed in collaboration with the National Audit Office of the United Kingdom and the Institut des Finances Basil Fuleihan.

This guide encompasses the content of all the workshops that were organized for the Advisory Unit* of the Lebanese Parliament between 2011 and 2012. Those were implemented by the National Audit Office of the United Kingdom, and the Institut des Finances Basil Fuleihan in collaboration with experts from the Court of Audit and academia.

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Guide

How to Provide Technical Support for Parliamentary Committees

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Introduction

The guide is addressed to specialized staff in charge of providing support to the Lebanese Parliamentary Committees.

It provides an overview of the role of the Lebanese Parliament in financial oversight. It also offers a summary of the types of support and technical advice that the Parliamentary staff or Advisory Unit members can provide to Parliamentary Committees. Moreover, it suggests simple and practical guidelines that will help in preparing reports, briefs and questions; in addition to a framework of cooperation with external experts, particularly from the Court of Audit, the private sector and others.

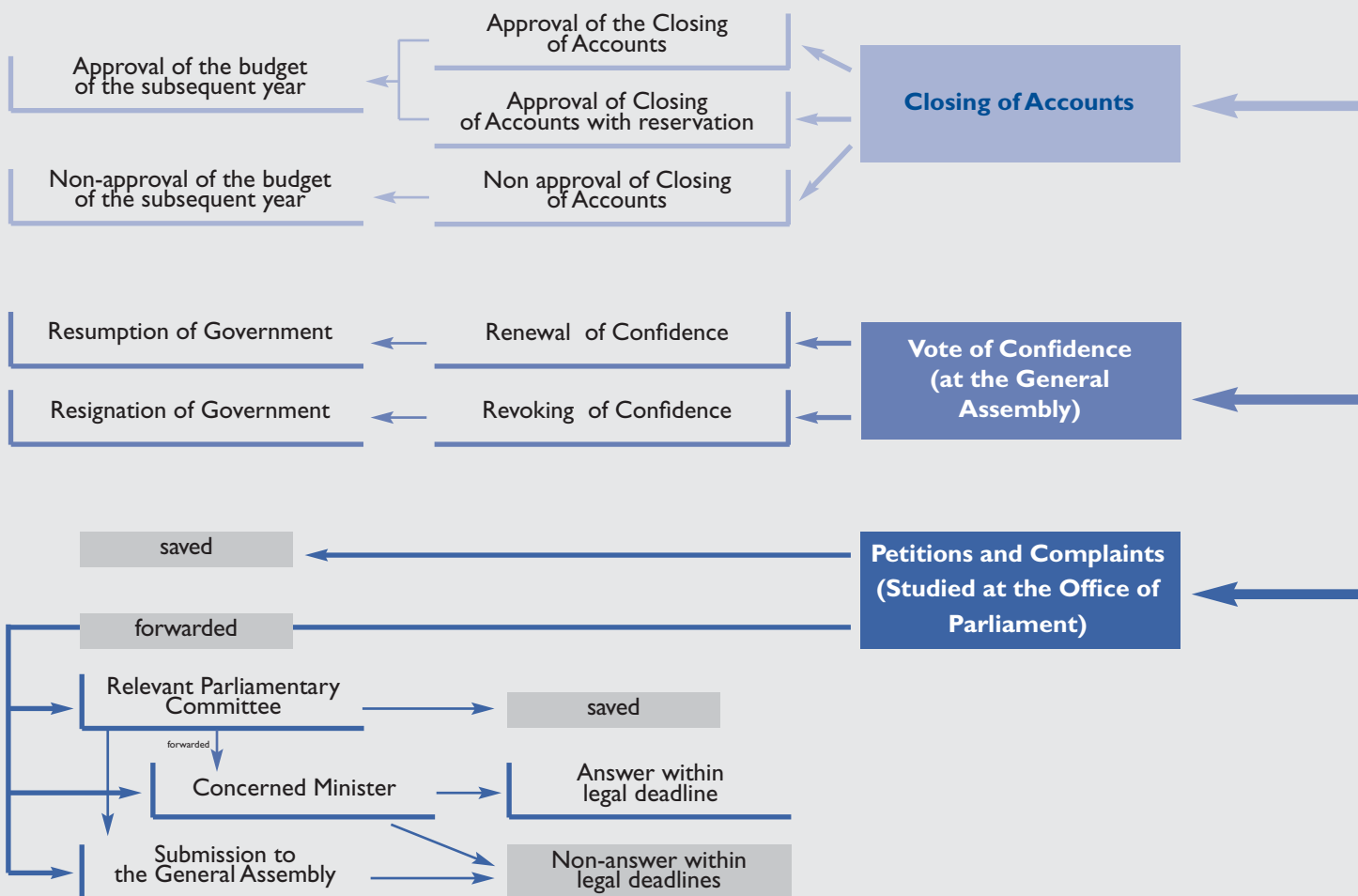
The content of this guide has been inspired to a large extent by the British experience, and was adapted to suit the works of the Parliamentary Committees at the Lebanese Parliament.

Lastly, this guide is the first edition of a living document, which we hope would be continuously updated.

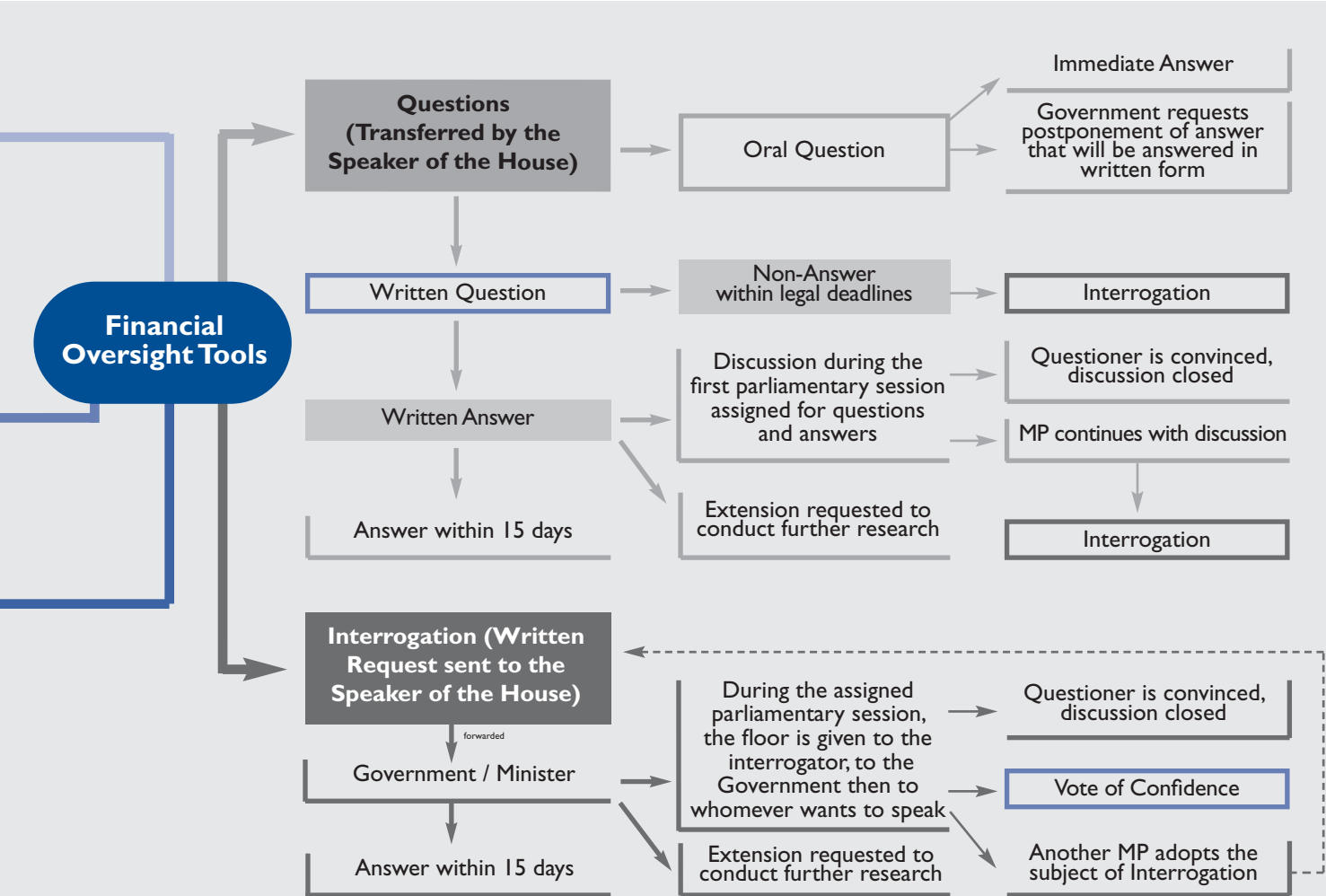
Financial Oversight in Lebanon

Financial oversight over public expenditure is one of the most important roles that any Parliament, performs on behalf of the People. Financial oversight takes place at two critical moments: at the time when the draft budget law is discussed, and at the time when the final accounts are presented at the end of the fiscal year and the budget of subsequent year is discussed. Article 87 of the Lebanese Constitution obligates the Parliament to approve the closing of accounts of year (n-1) before approving the budget of year (n+1); and stipulates the following:

“The final accounts should be submitted to the Parliament for approval before the promulgation of the public budget of the subsequent year. And a specific law shall be voted to establish the Court of Audit”.



Financial oversight is not limited to these two milestones, none withstanding their importance. It is and should be thought of as a continuous process that accompanies budget execution and addresses all financial operations. It should encompass the legislative, accounting and performance audit aspects of main administrative and financial transactions. Laws and regulations specify a number of tools and techniques to be used in the parliamentary oversight process. Furthermore the internal bylaws of the Lebanese Parliament specifies these techniques, which consist of questions, interrogations, parliamentary investigation through relevant Parliamentary Committees, general discussions, and vote of confidence in one of the Ministers. The following illustration describes the parliamentary oversight tools* allowed by rules and regulations, in addition to their practical application.



* It is to be noted that in practice, the legal deadlines are hardly met.

The Role of Parliamentary Committees

The Budget and Finance Committee

Financial oversight by the Lebanese Parliament is mainly conducted by the Budget and Finance Committee. This committee uses various means including questioning officials of the Executive Body, preparing oversight reports, and formulating recommendations for the General Assembly to act upon.

This Committee may invite concerned Ministers to attend its sessions. The latter can send a representative on his behalf; unless the Committee requests his personal presence. The Committee also has the right to request additional information and documentation from the concerned Minister. In case he refuses to answer requests, the Committee refers the matter to the Speaker of the House; who then relays it to the General Assembly as priority issue to act upon.

All Committee Members are informed of the draft budget law upon its receipt by Parliament. The Budget and Finance Committee calls each Parliamentary Committee, at least two days in advance, to attend the meetings dedicated to studying the proposed draft budget law related to the works of the convened Committee. All Members have the right to discuss the draft law and recommend amendments and vote (as per the internal bylaws of the Lebanese Parliament, Article 43).

2 Other Committees

Committees can request clarifications from the Government on questions within their scope of specialization. Each Member of Parliament (MP hereafter) has the right to attend Parliamentary Committee's meetings even if he is not a Member. Non-members may discuss topics, express opinions, propose amendments, etc.; but they have no voting rights. In Lebanon, Committee's meetings, work schedules, reports, discussions and votes are confidential; unless Committees decide otherwise.

Committee Meetings



In Lebanon

There are 16 permanent Committees in Lebanon. The Committees' meetings, schedules, reports, discussions and votes are confidential; unless decided otherwise (As per the internal bylaws of the Lebanese Parliament, Article 34).

In the UK



There are 22 permanent Committees in addition to non-permanent (specific) ones, depending on Governments. The Committee hearings are open to the public and are open to the media to encourage Parliamentarians effectively participate in these hearings.

3 Parliamentary Investigation Committee

The General Assembly can decide to conduct a Parliamentary investigation on a specific subject, following a discussion, a question or an interrogation. The concerned Committee then conducts its investigation and reports the outcomes to the Speaker of the House, who then relays it to the General Assembly for final decision.

The Investigation Committee should be aware of all available documents in the various Governmental departments. It can request a copy of them, invite testimonials, and collect additional clarifications that would help in the investigation.

Parliamentary Committees have the right to select from its members a smaller group or a sub-committee to examine a specific matter. In case the concerned department under investigation refuses to provide the sub-Committee with the necessary information, the latter reports the issue to the Committee which has nominated it. The latter requests from the General Assembly the nomination of a Parliamentary Investigation Committee. The Parliament can grant the Parliamentary Investigation Committee the powers of judiciary investigation, as per Article 94 of its internal bylaws dated 13/11/2003. In such cases, the Parliamentary Investigation Committee exercises its authority based on Law Number 11 dated 25/9/1972, which excludes powers to issue arrest warrants, judiciary questioning, indictment and non-suits.

The Investigation Committee in UK

The Committee requests written briefs and can solicit the assistance of experts to prepare them within a period of two weeks. The Committee prepares its reports based on written and oral briefs. Based on the findings and recommendations, Committee hearings are conducted in the presence of the Minister of Finance, experts and academics. The Committee hearings are recorded and published in the form of a report that is accessible to the general public.

How to Work with Parliamentary Committees Parliament Staff

Parliamentary staff, whether secretaries of Parliamentary Committees or members of the Advisory Body, or outsourced experts, provide support and technical advice to members of Parliamentary Committees. They work according to their guidance, and their tasks can include the following:

In matters that concern the public budget

- Providing summary information about the public budget, as well as sectoral and comparative analysis to budgets of previous years, or to draft projects;
- Analyzing pertinently the Government's economic and financial policies;
- Reviewing and analyzing the Court of Audit's reports;
- Analyzing data on public finance and financial performance;
- Providing policy advice in financial, monetary and economic issues, as well as analyzing and evaluating tax policies and proposed laws.

2 Legislative aspect

- Providing technical support to Committee on administrative and legal matters, in reviewing legal documents and responding to questions;
- Drafting position papers or advisory notes in relation to draft laws, regulations, agreements and legal programs and their amendment, as well as any other topic that entails legal, financial and administrative commitments;
- Reviewing legislations, regulations and best practices worldwide in areas of public finance, budget, and financial oversight, and using international guidelines and lessons learned when proposing necessary recommendation;
- Identifying questions and topics that should be discussed with relevant parties.



Practical Guide for Understanding State Budget

This guide is a practical document that explains the law and guiding principles governing the Lebanese Budget; as well as processes and practices used in preparing, compiling, submitting and discussing it. It is written in a user friendly language using graphs and illustrations. It is addressed to citizens, staff of Parliament, as well as any person interested in knowing more about the current budget processes in Lebanon from preparation to oversight.

How to Work with Parliamentary Committees Advisors and External Experts

The Parliament or Parliamentary Committees may request the help of experts from outside Parliament in areas where specific expertise is needed. In such case, the terms of reference, including specific deliverables and expected timeframe, shall be specified by the Committee. The process of contacting and following up with experts is undertaken by the Advisory Body staff, in collaboration with Committees' secretaries and other concerned staff.

A database of experts is made available at the disposition of Parliament (it was developed within the framework of the Westminster Foundation for Democracy programme).

When experts are contracted to produce these reports, it is useful to follow the below recommendations:

- Be precise about what is required i.e. the specific issues that are to be addressed in the report;
- Write in a simple straightforward language that is accessible to all MPs including those that are experts in the subject matters;
- Encourage the use of illustrations including mind maps, graphs and tables;
- Set a word count limit;
- Include a one-page summary at the front of the report;
- Provide a short oral briefing to the Committee;
- Seek the services of more than one expert if needed, and in an effort to ensure that different views are covered in an objective manner, especially if the issues that are being examined by the Committee are controversial;
- Discuss financial remuneration ahead;
- Agree on deadlines for delivering the report and set it in contract;
- Use the Guidelines for Legislative Analyses when appropriate.

Mobilization of Experts and Technical Advice



A Guide for Legislative Analyses



Cooperation with the Court of Audit

The financial oversight process of the Parliament is a key component of the oversight cycle on public spending also performed by the Ministry of Finance and the Court of Audit (COA hereafter). As such, the effectiveness, efficiency and quality of the overall oversight process is a function of the flow of information and strong cooperation between these institutions. Any weakness or deficiency in any of these entities negatively impacts the outcome in others. At present, Parliament and the COA work in close cooperation. Yet this link should be further enhanced. The main aspects of cooperation are highlighted as follows:

- The COA audits Government accounts, and contributes to the Parliamentary financial oversight function by auditing the closing of accounts and sending notes and remarks to Parliament prior to discussion and approval of the draft budget law of the subsequent year;
- With respect to **ex-ante administrative oversight**: the COA comments on the performance of administrations especially when the Council of Ministers transgresses its decisions. It then notifies Parliament to follow up on the matter;
- With respect to **jurisdiction covering public administrations**: the COA informs Parliament of breaches committed by Ministers;
- With respect to **ex-post administrative oversight and oversight over the balance sheet**: the COA sends its remarks to Parliament with relevant reconciliation statements so that the new budget law be studied accordingly;
- With respect to **performance auditing**, the COA drafts value for money reports and shares them with Parliament;
- The COA also copies Parliament on its **annual report**. The President of the COA, or his representative, discusses the outcome of the report with the members of the Budget and Finance Committee and other specialized Committees. Where applicable, he provides necessary clarifications to representatives of public administrations and specialized institutions;
- Although the COA is invited to attend some Parliamentary Committee meetings, this **relationship** is at the discretion of Committees and is not a regular practice.

Annex I

Toolbox for Support and Technical Advice

Parliament's staff support the work of Committees and provide them with technical advice upon request. This can happen in many ways, as follows:

Helping with the Preparation of Parliamentary Committees' Meetings related to the Study and Discussion of Law Proposals and Projects

Committee's secretaries are generally responsible for this task. When preparing for Committee meetings, it is important to take into account the following:

- Reading documents thoroughly and carefully and including relevant updates before preparing briefs or specific reports;
- Discussing relevant key points and highlighting pertinent issues, and informing the Committee of any specific considerations or developments that should be taken into account;
- Performe other tasks requested by the Chair of the Committee.

2 Preparing Briefs for Parliamentary Committees' Meetings

Parliamentary staff may contribute to drafting briefs that would be used during interrogations or investigations as well as questions used in Committee meetings. The aim of these briefs is to clarify Committee Members' understanding of some complex issues, and to propose some sequential and specific questions.

Publishing Briefs and Reports

In the UK, briefs and reports are drafted with the aim of holding the Government accountable. Committee hearings are often public, and the resulting decisions and recommendations are published on the website of the UK Parliament.

Economic Indicators



Pension Reform



Drafting briefs should follow certain guidelines, as follows:

Content

- Short and straightforward (20 pages);
- Include a general background of the subject or proposed law;
- Include questions that have been asked as well as responses;
- Include key references or articles attached as appendices.

Approach

- Briefs should not be partisan, especially not party-biased;
- Questions should be inquisitive, objective and direct;
- Questions should be respectful and carry no bias;
- Briefs should be easily read and interpreted.

3 Tips for Drafting Recommendations

- Prepare recommendations at an early stage (when Committees start with its studies and discussions);
- Identify the audience that the Committee's recommendations target;
- Make recommendations meaningful, specific, clear and useful;
- Avoid minor or secondary recommendations and keep the big picture in mind;
- Make practical recommendations and write them in ways that makes implementation easy for concerned Ministries or Administrations;
- Write recommendations in a way that allows easy audit and decision on whether or not they have been implemented;
- Build on good examples from past Committee reports;
- Identify necessary changes and ways to implement them with concerned Ministries.

In what concerns State budget, for instance, the Budget and Finance Committee may face a number of difficulties when studying the budget law proposal. Such difficulties arise as a result of the large volume of documents, their technical nature, of the lack of adequate technical support.

Parliament's staff, especially the Advisory Body, may thus provide the Committee with the following support:

- Analyzing the documents;
- Preparing summaries of key issues (summary note);
- Providing the President of the Committee and its Members with pertinent and focused questions;
- Drafting Committee reports when needed;
- Providing access to technical experts (in-house or external).

Example: Preparing for the Committee Meeting on Medical Drugs Expenditures as proposed in the 2012 Public Budget

The 2012 budget proposal allocates USD250 million for medical drugs. The 2011 budget had allocated USD200 million.

If requested by the Budget and Finance Committee, the Parliament's staff may prepare a set of questions that would help MPs in scrutinizing this expenditure, such as:

- How is the increase in global prices reflected in the allocated budget? And in what ratios? (Request of a comparative table of global prices and their increase);
- Was the USD50 million increase perpetuated in previous years? (Request a descriptive table of the past five years)
- Is the USD50 million increase justifiable?
- Is the USD50 million increase caused by the use of new and more expensive medical drugs? Are there other reasons? If so, what are they? How can their costs be justified?
- Is there any monitoring of fluctuations of medical drug prices? If so, through which databases?
- Is the USD50 million amount increase justified by the need for new medical drugs or for other purposes (storage or other arrangements)?
- What is the annual increase in the number of patients?
- What is the ratio of obsolescence and/or damage of medical drugs?

4 Reliance on Court of Audit Reports

The Budget and Finance Committee often uses the reports published by the Court of Audit. As such, MPs may request the support of Parliament's staff in presenting the content of the report, or drafting a brief of its main findings or a brief about a specific issue that it tackled. In this regard, attention can be paid to the following points:

- **Preparation Phase:** when using reports published by the COA, it is important to try to place the report in the specific context in which it was developed and to link it to previous reports.
- **Content of the Report:** the report should be presented based on the main issues that it addressed, the evidence upon which it was based, the problem that it tackled, its findings as well as the solutions and recommendations it proposed.
- **Preparing a Summary on the Report:** COA reports can be long and technical, and can include a description of the methodology used, a historical background and a legal introduction. When preparing any brief of the report, it is important to keep to the essentials and to focus on information that is direct and concise, in a way not to exceed a couple of pages.

- **Prepare an Introduction:** It is important to keep the introduction short and attractive. It might highlight important numbers or the main issue in questions. It should also give a clear and inviting insight into the subject being analyzed.
- **Preparation of strategic questions:** the COA reports are often used to hold the Government or a specific Minister accountable. As such, this may require that specialized Committees hold clarification sessions, during which concerned officials from public administrations are interrogated in the presence of the COA. It is then important to prepare strategic questions based on these reports. These questions should be specific and useful for clarifications. They should not repeat the investigation undertaken by the COA, but base themselves upon all. Moreover, questions should help in finding, in a participatory approach, solutions to be implemented by the administration in question. As such, it is advisable to draft specific questions in the form of “why” “how”, instead of general and descriptive questions in the form of “what”.

5 Preparing Written or Oral Questions

Aim

- Assisting Committee Members in holding Government accountable;
- Helping in ensure that good evidence is obtained (to be used in the Committee report);
- Enabling Follow-up;
- Tackling the subject matter directly;
- Noting that these questions are only proposed questions, and that Committee Members may find it suitable to ask other questions related to the subject matter.

Formulation

- Questions should be written from the point of view of a taxpayer/user of a public service/citizen;
- Questions should open up lines of inquiry;
- Questions shouldn't be yes/no questions but open ended questions;
- Ask “why” questions, not “what” questions;
- Questions should be concise (two to three lines at most).

Content of a Report Published by the Court of Audit Concerning the Execution of the 2003 State Budget and its Annexes



The Court of Audit published a report on the execution process of the year 2003 Budget. It included an analysis of expenditures by budget line and the closing of accounts of the budget and its annexes.

Based on its mission to scrutinize financial transactions and assess the performance of public administrations, the COA put forth a number of remarks on the budget execution process by comparing budget allocated to real expenditures as shown in the closing of accounts statements. It based its analysis on a number of financial indicators, among which:

- Types and lines of expenditure by sector;
- Percent additional allocations by budget line. The objective is to assess accuracy of budget estimations and impact on budget deficit and public debt;
- Comparison between real expenditure of the current financial year with that of the previous year, and drawing conclusions regarding expenditure's variation (increase or decrease) and its percentage from overall public revenues;
- Ratio of real revenues from estimated revenues and analysis of impediments to achieving the estimated figures and its impact on the budget's results;
- Ratio of collected revenues to real revenues and the collection rate;
- Comparison between collected revenues during a financial year with its equivalent from previous year, and analysis of the reasons behind these variations (increase or decrease).

Below is a summary of the remarks noted by the Court of Audit

- Financial statements that assess the budget execution process should be prepared;
- The collection rate decreased between 2003 and 2002;
- Control on spending of funds and grants should be undertaken;
- The provisions of successive budget laws were mentioned without being worked out realistically;
- Inquiry about extent to which the effective cumulative public deficit, caused by the closing of accounts of State budgets since 1992, reflects reality;
- Inquiry about the IT systems adopted by the Ministry of Finance;
- Issuance of treasury advances that are not compliant with the Public Accounting Law;
- The accuracy of estimation;
- Remarks on several texts related to the public financial management.

Recommendations

- The importance that cashiers effectively exercise their duties and obligations in terms of:
 - Monitoring the work of relevant cashiers and collectors and following up on transgressions and delays;
 - Taking legal actions against tax payers that fail to pay any outstanding dues, whether taxes or duties.

- The need to obtain the required execution procedures, mainly texts dictating the process through which beneficiaries of loans and grants send their accounts to the COA, so that the latter can scrutinize them;
- Review the IT programs and ensure that they are compliant with audit requirements and allow the extractions of nominative statements as mentioned in the accounts' system, Decree N.3489 dated in 28/12/1965;
- Identify the objectives of advances;
- Reimbursement in cash of treasury advances which are given to public administrations, municipalities and independent funds;
- Issuance of a new decree by the Minister of Finance to determine the value of the guarantees to be imposed on the employees in charge of managing public funds.

Additional tips that may be used in similar reports

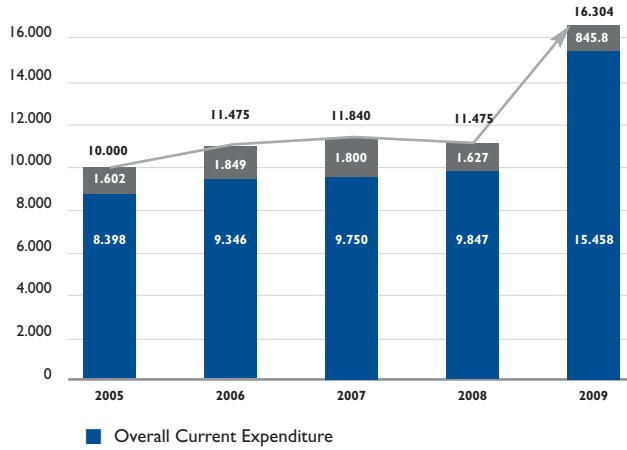
- Verify that the amendments to public expenditure were accompanied by a corresponding real, and not a speculative, increase in revenues;
- Search for any unusual measures made to inflate estimates. This would help understating the budget deficit, and assessing the efficiency in managing public funds;
- Assessment of the financial situation through monitoring of debt and capital reserves indicators (components in the closing of account reports).

6 Tips on How to Present Financial Data in Tables and Graphs

When including graphs and charts in reports or briefs, it is important to:

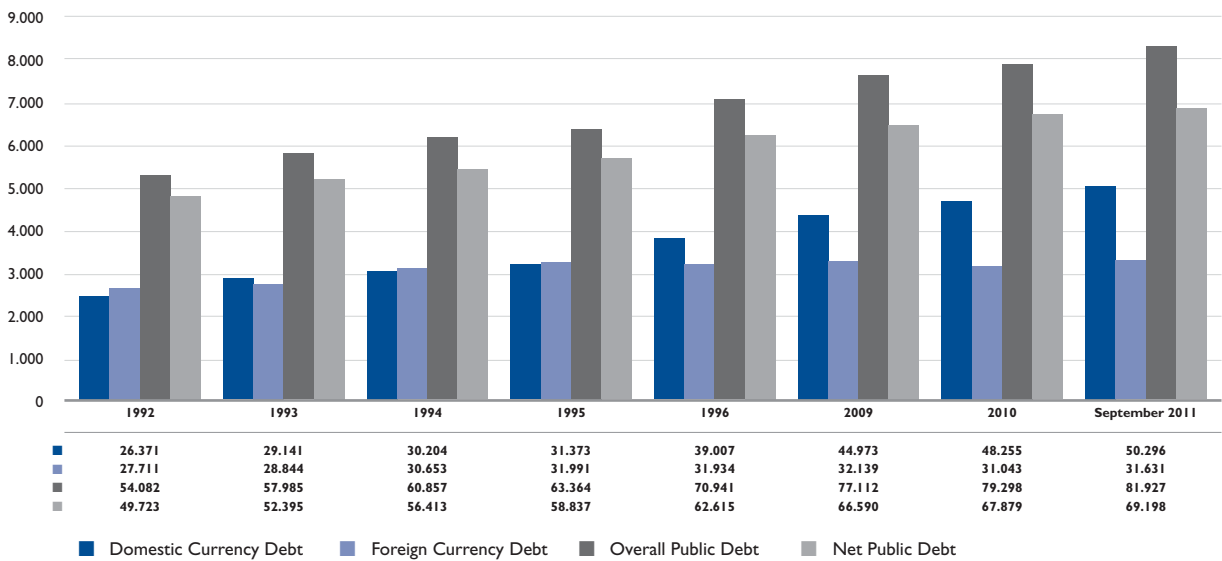
- Provide Committee Members with concise, clear and easily understandable explanations;
- Provide them with a brief explanation of any unusual trend behavior such as an observable percentage increase or decrease, or a series of regular increases over a time period that do not appear to be reflected in increased outputs or improved performance;
- Show meaningful data in table form;
- Show the data in graph form to illustrate significant anomalies or variations;
- Use table forms to show percentage increase/decrease, as they are easier to understand and they help show the relative importance of different items in the table;
- Avoid gridlines and use shading to highlight important rows or columns;
- Cite sources;
- Base analysis on a minimum of three years data to derive trends;
- Revise mathematical calculations continuously.

Example: Public Expenditure as per the 2009 Public Budget... an Increase of 31% as Compared to Public Expenditures in 2008 (in billion LBP)



Source: Public Finance Reports - Lebanese Ministry of Finance

Example: Gross Public Debt until September 2011 (in billion LBP)

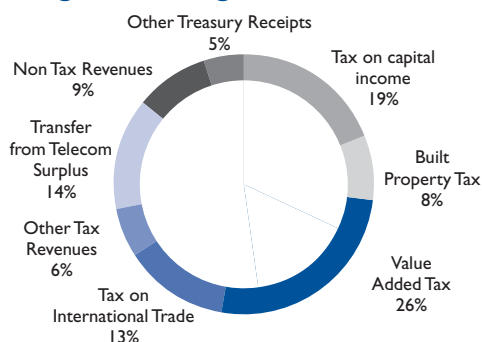


Source: Public Finance Reports - Lebanese Ministry of Finance

While using graphs in reports and briefs, it is also important to pay attention to the following points:

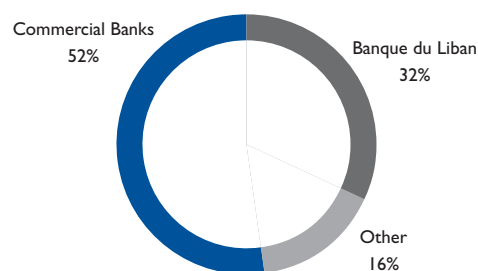
- Round to two effective digits;
- Compare numbers in columns not rows;
- Arrange columns and rows in natural or size order;
- Use layout to grid the eye;
- Make tables as simple as possible;
- Use only two dimensions;
- Use adequate tiles;
- Create statistically correct graphs;
- Use gridlines;
- Use bright colors and shades of the same color for related categories.

Example: Distribution of Public Revenues as per the 2009 Public Budget According to their Source



Source: Public Finance Reports - Lebanese Ministry of Finance

Example: Outstanding Domestic Currency Debt by Holder



Source: Public Finance Reports - Lebanese Ministry of Finance

Land Size by Type of Use

	1998	2008	Percentage change in Land Size between 1998 and 2008	Proportion of the estate in 2008 by type
Training areas, ranges	277.8	291.6	5%	78.1%
Airfields	27	26.2	-3%	7.0%
Research and Development	22	18.4	-16%	4.9%
Storage, supply depots	10.9	11.7	7%	3.1%
Barracks, camps	10.8	11.4	6%	3.1%
Miscellaneous	5.9	6.6	12%	1.8%
Radio stations	7.2	6.4	-11%	1.7%
Naval bases	1.3	1.2	-8%	0.3%
Total	362.9	373.5		100.0%

Source: National Audit Office of the UK

Annex II

The Advisory Body of the Lebanese Parliament

The Advisory Unit's launch in May 2011 was the culmination of the cooperation between the Lebanese Parliament and the Westminster Foundation for Democracy since 2006. It was undertaken within the framework of the programme funded by the European Union. The Unit was then institutionalized into a Commission by decision of the Speaker of the House. And its scope of work has been expanded to all Parliament committees.

The main mission of the Advisory Body is to provide support, technical and professional assistance, legal and financial advice to all Parliamentary Committees, in addition to preparing reports related to law projects and proposals, mainly:

- **Supporting the Budget and Finance Committee** to ensure the efficient use of public funds by reviewing and analyzing the draft budget law, oversight of the budget execution process, following-up on the performance of the Government in economic and financial related matters, discussing proposed and draft laws, agreements and loans, laws programs and their amendments, in addition to any other subjects that entails financial or legal commitments.
- **Support the Administration and Justice Committee** to ensure the harmonization of legal texts and their compliance with international agreements and treaties and international best practices through the review and analysis of proposed and draft laws that have been submitted to the Committee, and any other subjects that entail administrative and legal commitments.

Better Policy Making, Better Governance



Annex III

Tools of Parliamentary Oversight in Lebanon

Tools of Parliamentary Oversight

Details

Questions

- Any MP has the right to address oral or written questions to the Government or a particular Minister. The Government may immediately answer the oral question. Or it may request to postpone the answer. The question shall then be transferred to the concerned Minister through the specialized department to be answered in written form.
- Written questions will be transferred through the Speaker of the House. The Government should answer it within 15 days from the date of receipt.
- If the Government considers that the answer requires further research and additional time, it should then request an extension of the deadline from the Office of the Parliament. An official letter should be sent to the Presidency of Parliament in this regard.
- If the Government does not answer the MP's question within the legal deadline, the MP has the right to transfer the matter for interrogation.
- After the passing of the deadline, the questions will be discussed in the first Parliamentary session assigned for questions and interrogations.
- If the answers to the questions are convincing the discussion is closed; otherwise the concerned MP is solely given the right to continue with the discussion and the Government has the right to answer. If then the MP is not convinced, he has the right to forward the matter for interrogation as per the legal procedures.
- If there is no answer, the floor is given to MP and the Government for no more than 10 minutes.

Interrogation

- Each and every MP has the right to interrogate the Government, or a particular Minister, on a specific topic. Written interrogation requests are sent to the Speaker of the House, who then transfers it to the Government.
- The Government has 15 days to answer the request; unless the answer requires further research. The Government, or the concerned Minister, then requests an extension of the deadline from the Office of Parliament. The latter should extend the deadline to the dates it sees fit.
- During the assigned meetings, the interrogator and the Government are given the chance to speak. After answering all the interrogations, every MP has the chance to make an intervention; after which a vote of confidence can be taken. If the interrogator is convinced with the Government's answers, the Speaker of the House announces the closing of the discussion; unless an MP adopts the subject of interrogation. The procedure detailed above is then undertaken.
- After a maximum of three working sessions, on regular and exceptional basis, a session for Q&A, interrogation or public discussion is held; before which the Government is given the floor to speak.
- The Government and each MP has the right to request a vote of confidence after completion of the interrogations and the public discussion.

Tools of Parliamentary Oversight

Petitions and Complaints

Details

- Petitions and complaints should be referred to the Office of the Parliament for consideration. The latter either decides to save it or to forward it to the relevant permanent Committee, to the concerned Minister or to submit it to the General Assembly of Parliament.
- Once the petition or complaint is transferred to the concerned Committee, the latter studies it and decides either to save it or to forward it to the concerned Minister or to the Parliament.
- If the Minister doesn't answer the petition within a month, the General Assembly of the Parliament or the concerned Committee should submit it to the Parliament with a report summarizing the main findings and recommendations when needed.

Vote of Confidence

- The vote of confidence in a particular Minister or in the Government can be caused by a financial issue. This is an absolute right for every MP. The vote of confidence is presented to discussion or actual vote if submitted within a period of at least 5 days to the Parliament's Presidency and if the concerned Ministers has been notified.
- When the Parliament decides to revoke confidence from a particular Minister, the latter should resign. The entire Government is considered resigned when Parliament revokes its vote of confidence in it.

The closing of accounts

- The closing of accounts is the main document explaining how the public budget has been effectively executed (income and expenditures). The Public Accounting Directorate prepares this document and presents it to the COA before the 15th of August of the year following the budget year. The draft closing of accounts statement includes reconciliation statements prepared by the Public Accounting Directorate, based on an estimation of the budget, any revolving funds, earned and eliminated amounts, and initial, revolving and additional allocations. They also include other documents audited by the COA, and sent to Parliament with their reconciliation statements. The draft budget law of subsequent year will be studied accordingly.

Annex IV

The Budget Cycle in Lebanon

