



**STRENGTHENING THE INDEPENDENCE OF THE JUDICIARY
AND CITIZEN ACCESS TO JUSTICE IN LEBANON**
A USAID Project Implemented by National Center for State Courts

ATTACHMENT 1

LEBANON

ASSESSMENT OF THE JUDICIAL BUDGET PROCESS

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This publication was produced for review by the United States Agency for International Development. It was prepared by Joseph Bobek a Judicial Budget Expert.

LEBANON

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Executive Summary

The report examines the budget formulation and execution processes in Lebanon Judiciary. The Lebanon Judiciary is organized along two tracks. There are three levels of Ordinary Courts hearing civil and criminal cases and eleven specialized courts having jurisdiction over unique case types. The Ordinary Courts and one specialized court, the Council of State are funded within the budget of the MOJ and the remaining ten specialized courts are funded directly by the MOF. The focus of this report is the Ordinary Courts. However, to get a complete picture of the funding of the judicial system in Lebanon, the budget process of a specialized court, the Court of Audit was examined.

The analysis identified a major weakness in the budget formulation and execution processes of the Ordinary Courts. The Ordinary Courts do not participate in the budget formulation process. The MOJ prepares the budget for the operations of the Ordinary Courts. The execution of the budget for the Ordinary Courts is managed and accounted for centrally by the MOJ. The courts do not manage funds budgeted on their behalf. When the courts identify an operating requirement, the 1st President of the Court must prepare a letter identifying the requirement and sends the letter to the MOJ for review and approval. In contrast the Specialized Courts prepare and manage their own budgets.

The MOF controls the budget formulation and execution processes for the entire government. In fiscal Year 2009, the MOF provided a budget ceiling for all the Ministries. The practice of providing budget ceilings was initiated to ensure a balance between budgets and revenues. By law the MOF establishes a one percent reserve to fund emergency events and budget estimates that exceed budget ceilings.

Recommendation 1: If the MOF continues to provide budget ceilings in the future, the government should consider allowing the ministries to document and justify budget priorities beyond the budget ceiling provided by the MOF. This would provide the MOF with information to make informed decisions on the best use of scarce resources. It would also provide the MOF with information to develop priorities for the use of the official Government reserve in the event there is a balance after satisfying all known requirements. (Page 12)

The budget for the government looks one year past the current operating budget. The limited budget timeframe does not contribute to supporting longer term budget planning.

Recommendation 2: The Government may want to consider adopting a budget system that covers three years: the current year, the budget year under consideration and a future budget year. An alternative would be to require detailed budget information for the first year in the medium term financial forecast system. (Page 12)

As mentioned above, the Ordinary Courts do not participate in the budget process. The courts have no idea of the level of funds available for their operations. This situation could easily be addressed by the MOJ.

Recommendation 3: Until the independence of the judiciary is settled, the MOJ should solicit budget information from the courts in order to determine the priorities on how budget resources will be applied during the budget execution process. (Page 15)

There were numerous complaints by the judges regarding the MOJ's processing of their budget requests for funding the basic needs of the courts. The typical complaints were budget requests being ignored and the MOJ did not treat all the courts in a fair and equitable manner. The following recommendations 4, 5 and 6 address these complaints.

Recommendation 4: The MOJ should put in place a mechanism to ensure that the courts receive a response from the MOJ to all budget requests. If a request cannot be approved, the response may be that the court's request has been put in a pending file for future consideration based on fund availability or denied for a specific reason. (Page 15)

Recommendation 5: The DG of the MOJ may want to follow-up on the complaint of unequal treatment of courts and judges. This could be accomplished by a systematic review of financial records to determine the funding provided to each court over time. If favoritism is detected, corrective action should be taken. (Page 15)

Recommendation 6: In order to totally avoid the above criticisms, the MOJ might want to consider providing an allocation of funds for operating expenses to be administered by the 1st President of the Court of Appeals in each region. (Page 15)

The Court of Audit is seeking legislation to expand its authority to conduct performance audits. Performance audits assess the efficiency, effectiveness and operating costs of the work of an organization. Performance audits can be a valuable tool for an organization to improve its performance.

Recommendation 7: The HJC should support the efforts of the Court of Audit to extend its jurisdiction to include performance auditing. Once the Law governing the operations of the Court of Audit is amended, the HJC may find it useful to have the Court conduct a performance audit of a number of courts. (Page 17)

There appears to be a gap in the procurement review process. The current process provides for a financial review to determine funds are available to begin the procurement process, and the procurement process provides for competition in the market place. However, procurements are not reviewed to detect possible collusion on pricing by competing vendors.

Recommendation 8: The MOF may want to prepare legislation to amend the "Law on Public Accounting" to provide for an audit test that determines the appropriate pricing of goods and services. This may reduce the possibility of collusion on the part of vendors in the procurement bidding process. (Page 22)

There is duplication in the review and approval and financial recording of budget transaction performed by the MOJ and MOF EC. The rationale for the duplication is the MOF does not have confidence in the quality of the financial management function in any of the Ministries. This situation may more appropriately be rectified by elevating the quality of the financial management function in the Ministries rather than duplicating the process. The following recommendations address these issues.

Recommendation 9: The MOF should consider eliminating the EC position or reduce the expenditure request review to a statistical sampling model. (Page 23)

Recommendation 10: If the MOF implements recommendation 9, the dual records will be eliminated. (Page 23)

Judicial budget independence is becoming a primary focus within the Lebanese Government. All three Branches are dedicating resources to address the issue. Currently the Judiciary is totally controlled by the Executive Branch through the MOJ. The report develops a number of Judicial Budget Independence Models to provide a framework for discussions among the government stakeholders.

Recommendation 11: The HJC should develop a strategy that identifies the level of budget independence it is willing to accept and propose the Budget Model to the Council of Ministers for discussion and approval. (Page 25)

The Judiciary does not have an organizational structure or competence to support an independent budget function. The HJC should consider developing an organization structure to assume responsibility for formulating and executing a budget for the Judiciary. In preparation for assuming budget responsibilities, the HJC may consider it useful to introduce the budget subject matter to the leadership in the Judiciary.

Recommendation 12: In preparation for assuming the budget formulation and execution functions, the HJC should ask the Judicial Training Institute (JTI) to develop a training course on the elements of budgeting to be provided to members of the HJC and all the Court Presidents. An alternative would be for the HJC to seek a consulting organization to perform the training or request the MOJ/MOF to develop and present a budget training program for the courts. (Page 25)

As mentioned earlier in this executive summary, judicial budget independence is becoming a primary focus of all three Branches of Government. The President of the HJC has appointed a Commission to draft legislation granting the Judiciary budget independence. The drafting of legislation covering the subject of budget independence can be a complicated issue that could benefit from the assistance of experts in the field.

Recommendation 13: The SIJCAJ project office should volunteer to provide the Commission Member Panel with drafting expertise by providing, either a foreign or local expert, to assist them in this effort. (Page 27)

Abbreviations

DG – Director General

HJC – High Judicial Council

JTI - Judicial Training Institute

MOJ – Ministry of Justice

MOF- Ministry of Finance

NCSC – National Center for State Courts

SIJCA- The Project to Strengthen the Independence of the Judiciary and Citizen Access to Justice

USAID – United States Agency for International Development

Introduction

The Project to Strengthen the Independence of the Judiciary and Citizen Access to Justice in Lebanon (SIJCAJ) is a three-year USAID initiative being implemented by National Center for State Courts (NCSC). SIJCAJ is committed to strengthening the institutional capacity of the Lebanese judiciary and to support on-going judicial reforms. SIJCAJ consists of five programmatic tasks. This report “Assessment of the Judicial Budgetary Process” supports the efforts of Task 2. Task 2 provides institutional support to the justice sector institutions (High Judicial Council (HJC) and the Ministry of Justice MOJ) and implements reforms that strengthen the independence of the judiciary.

In line with Section 2.5 of the Year 2 Work Plan, SIJCAJ is supporting the Lebanese judiciary in improving the judicial budget process, which, in turn, can have direct impact on the judiciary’s ability to secure more resources for the courts. An important feature of an independent judiciary is its ability to propose and manage its own budget for operation of the courts. Currently, the MOJ oversees the court budget in its entirety. Presiding judges and court administrators are subject to priorities set by the MOJ that do not necessarily address the immediate needs of judicial administration at the court level. Requests by judges for human resources, materials and infrastructure support are subject to delay or are denied because of a shortage of funds. The lack of participation of lead judicial institutions and court leaders in the budgetary process can undercut the judiciary’s independence and directly impacts courts and their performance.

The Judicial Budget Expert will prepare a written assessment with recommendations to be provided to the HJC, the MOJ, and the Ministry of Finance (MOF). The assessment will include recommendations for improving the budgetary process from policy and operational standpoints, as well as address issues concerning the separation of powers and the independence of the judiciary. The assessment will analyze how to improve budget planning and execution for the judiciary and the courts, itemize concrete reform activities in order of priority, and include a road map for implementation or reform activities. The assessment will also identify priority areas for follow-on project technical assistance. A complete description of the assignment is included in Appendix A titled “Scope of Work.”

Methodology

The Judicial Budget Expert followed a two-step approach in completing the assessment. First, all relevant budget legislation, documented budget processes and procedures and related published reports were reviewed. Second, a series of meetings were conducted to determine the actual processes and procedures followed in the preparation and execution of the judiciary’s budget.

- Analyze the current laws and regulations governing the budget formulation and execution processes and other relevant reports related to the assignment. (See Appendix B for a complete listing of the Laws, Regulations and Reports)
- Conduct meetings with the leaders in the SIJCAJ project office in particular Task 2 responsible for providing institutional support to the justice sector institutions (High Judicial Council and the Ministry of Justice) and implementing reforms that strengthen the independence of the judiciary;
- Conduct meetings with the leadership of the HJC, MOJ, MOF and Parliament to discuss the judicial budget planning and execution process, including identifying

institutional concerns with the budget process and budget/fiscal policy issues affecting judicial independence;

- Conduct meetings with court presidents from all three court instance levels: Court of Cassation, court of appeals, and first instance courts to obtain views on budget planning and execution practices.

The information collection meetings held are documented in Appendix C that lists the Government Officials interviewed in chronological order. In addition, copies of meeting notes generated as a result of the meeting are on file in the SIJCAJ project office.

Chapter I – Legislation and Regulations Governing the Budget Process

The following laws and regulations govern the budget formulation and execution process in Lebanon.

I.1 Legislation - Law of Public Accounting

The law covers: 1) the principles in the preparation of the State budget, 2) the execution of the budget, 3) the balancing of expenditures with revenue, 4) the definition of public funds, and 5) the fund management of the treasury. In addition, the law provides for the format of the budget and defines the role of the MOF in the budget formulation and approval process.

The MOF is tasked with adding up the budget estimates of expenses and comparing them with estimates of incomes to be received. The MOF develops the draft budget after ensuring there is a balance between the budget expenses and incomes. If expenses exceed estimated incomes, the MOF must balance the expenses and incomes by suggesting the following methods to bring expenses and incomes into balance:

- Reduce expenses;
- Cover the difference with budget reserves (by law 1% of the total budget is held in reserve);
- Find new income sources.

The MOF determines the rules the ministers are to follow in the preparation of their budget estimated expenditures. The timing for the drafting of the State budget is as follows:

- Before the end of May, each minister develops budget expenditures and incomes for his account for the following year.
- Before September 1, the MOF submits the draft budget to the Council of Ministers. The draft budget is accompanied by a report that analyzes the major differences between the proposed budget and the current year budget.
- Before November, the MOF presents a report to parliament detailing the financial and economic situation in the country and the principles adopted by the government in the draft budget.
- By December 31, the parliament adopts the draft budget that becomes the Budget Law.

I.2 Regulations - MOF Budget Circular

The 2009 circular expands on the initiative started with the 2008 budget proposal. The MOF was tasked with the development of “medium term financial forecasts” that are to provide the framework for the development and execution of the State budget in future years. All Ministers are requested to start preparing financial expenditure forecasts for the medium term covering the next three years, on a pilot basis, before it becomes mandatory in 2009.

The 2009 budget circular initiated a new step in the budget preparation process by instituting budget ceilings for each budget section. The ministers are required to prepare their budgets within the limits of the budget ceilings developed by the MOF. The ministers' budgets are to provide for all obligatory expenses in their budgets to function properly. The budget expenditures considered obligatory are for salaries, wages and supplements, compensations, rents, subscriptions, cleaning expenses, and contributions for public institutions and any other fixed expenses necessary to function properly. Any additional funds available within the budget ceilings are to be applied in a priority order to accomplish the mission of the ministry.

The circular does not appear to provide for a discussion of budget requirements beyond the limits of the budget ceilings. If funding is available after the mandatory expenses are covered, the ministries are to include budget items in priority order. The Ministries are expected to submit budgets that do not exceed the budget ceilings. This limitation does not allow for a listing of competing budget requirements that may be of a higher priority than the ones documented within the budget ceiling from other ministries.

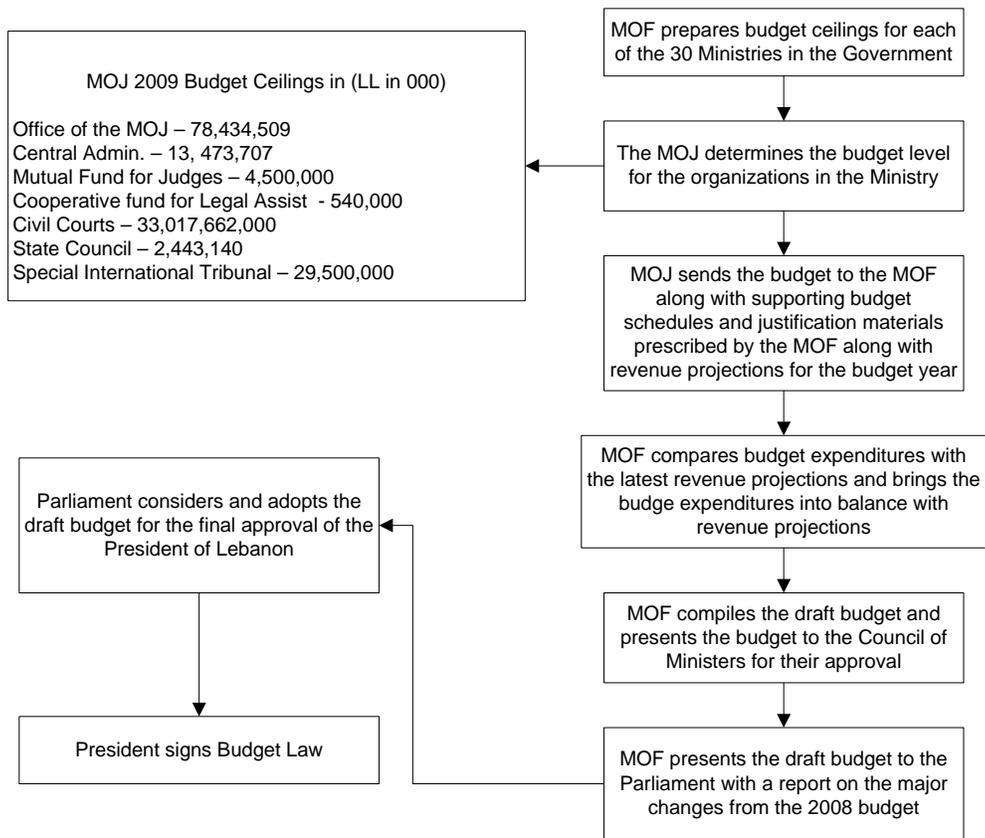
Recommendation 1: If the MOF continues to provide budget ceilings in the future, the government should consider allowing the ministries to document and justify budget priorities beyond the budget ceiling provided by the MOF. This would provide the MOF with information to make informed decisions on the best use of scarce resources. It would also provide the MOF with information to develop priorities for the use of the official Government reserve in the event there is a balance after satisfying all known requirements.

The circular provides the official budget schedules that are to be used by the ministries in preparing their budgets. The budget schedules are available for downloading from the MOF web site.

For budget planning purposes many Governments have structured their official budgets to look further into the future than just the next fiscal year. The budget document includes estimates for three years: the current year operating budget, the budget under consideration, and one year into the future. The budget document for the Government of Lebanon contains the current approved budget and the budget request for the next year. Even though the Government in Lebanon has required ministries to prepare medium term estimates covering three years into the future, these estimates are not supported in the detail required by a formal budget submission with all supporting justification. Extending the planning period for an additional year will allow the ministries the opportunity to plan the delivery of their services over a longer period of time that could result in a more efficient use of resources.

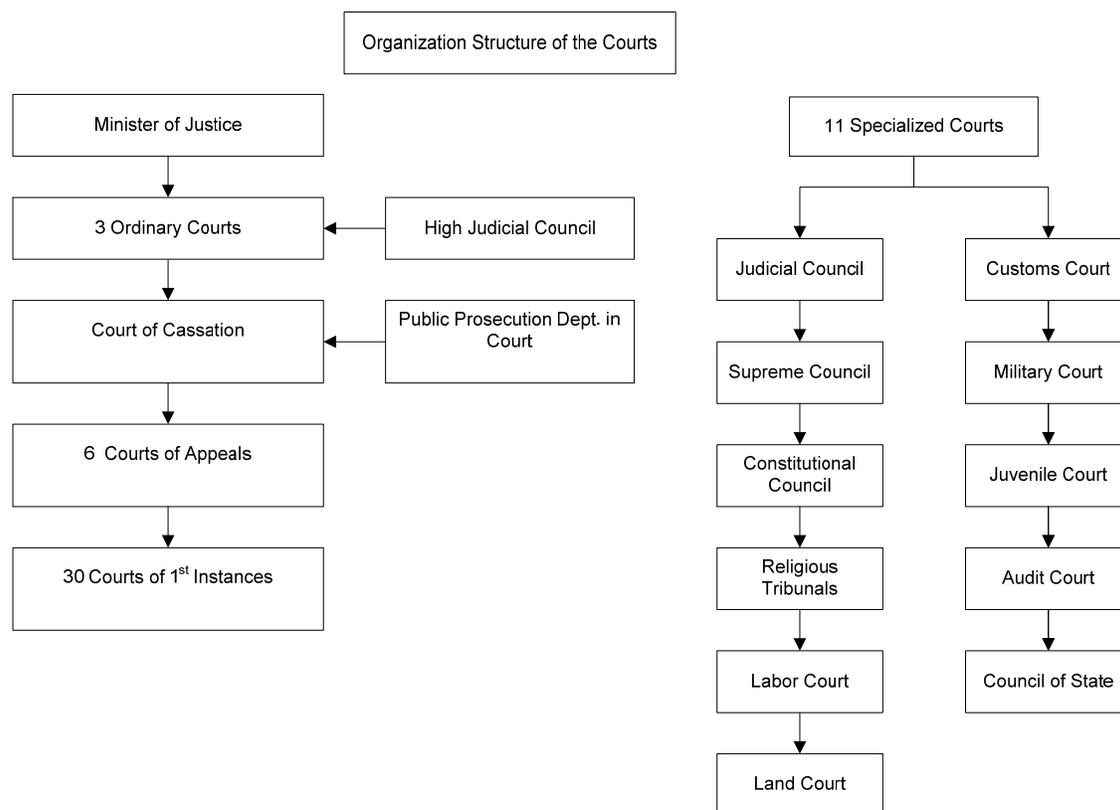
Recommendation 2: The Government may want to consider adopting a budget system that covers three years: the current year, the budget year under consideration and a future budget year. An alternative would be to require detailed budget information for the first year in the medium term financial forecast system.

I.3 Budget Formulation Process Map



Chapter 2 – Organization Structure of the Judiciary

The following is an organization chart for the various courts in Lebanon.



2.1 Court Budgets Administered by the MOJ

The budget formulation process for the Ordinary Courts and Council of State Court are supervised by the MOJ. However, the Council of State Court administers the execution of its own budget.

2.2 Court Budgets Administered Independent of the MOJ

All Specialized Courts, with the exception of the Council of State, listed in the above organization chart are not administered by the MOJ. These courts manage their own budget formulation and execution process.

Chapter 3 Budget Formulation and Execution Process in the Ordinary Courts

The courts have limited responsibilities in the budget process.

3.1 Budget Formulation

The courts do not participate in formulating their budgetary requirements to be reviewed by the MOJ and approved by the Council of Ministers for inclusion in the draft budget law. The MOJ prepares the budget for the courts without any input from the courts.

3.2 Budget Execution

The courts are not provided with a budget to manage their institutions. Court budget requirements are addressed on an ad hoc basis by the MOJ. If the courts identify a budget

need, a letter is sent by the 1st President of the court to the Budget Execution Department in the MOJ. The Director General (DG) supervises the operations of the Budget Execution Department. The DG determines what action should be taken on the individual court budget requests.

Recommendation 3: Until the independence of the judiciary is settled, the MOJ should solicit budget information from the courts in order to determine the priorities on how budget resources will be applied during the budget execution process.

The courts registered a number of complaints during the interview process. The major complaint was the MOJ turns down requests for the basic operating needs of the courts/judges. The complaints covered areas, such as, basic operating expenses to run the courthouse, facilities (additional space) and equipment. The frustration has led some judges to pay for their own computers, air conditions and heating units. There was also a feeling on the part of the judges that positive responses from the MOJ were determined based on who you knew at the MOJ. There was an additional complaint that some requests go unanswered.

Recommendation 4: The MOJ should put in place a mechanism to ensure that the courts receive a response from the MOJ to all budget requests. If a request cannot be approved, the response may be that the court's request has been put in a pending file for future consideration based on fund availability or denied for a specific reason.

Recommendation 5: The DG of the MOJ may want to follow-up on the complaint of unequal treatment of courts and judges. This could be accomplished by a systematic review of financial records to determine the funding provided to each court over time. If favoritism is detected, corrective action should be taken.

Recommendation 6: In order to totally avoid the above criticisms, the MOJ might want to consider providing an allocation of funds for operating expenses to be administered by the 1st President of the Court of Appeals in each region.

Chapter 4 Budget Formulation and Execution Processes in the Specialized Courts

There may be some variations in the details of the budget formulation and execution processes among the eleven specialized courts. The duration of the consultancy was not long enough to document the processes in each of the courts. However, it was possible to assess the budget formulation and execution processes in the Court of Audit.

4.1 Court of Audit Staffing and Facilities

The court has 25 judges, all in an acting capacity, waiting for the formation of the government to be assigned permanently. In addition, the court has a support staff of approximately 175 accountants, auditors and clerks.

The Court of Audit facilities is undergoing extensive renovation. The facility is in privately owned space. In comparison to the Ordinary Courts' facilities visited, the space housing the Court of Audit is above average in both quantity and quality of the space. This could be attributed to the Court of Audit having sufficient independence from both the MOJ and MOF in determining their budget levels.

The expenditures for rent and maintenance for the court building are not included in the budget for the audit court. Possibly, the rent is included in the budget of another ministry and maintenance of the facility may be part of the ongoing renovation of the building.

4.2 Budget Formulation

The Court of Audit follows the guidelines published by the MOF in their annual budget circular. The Court discusses their requirements in advance of submitting their budget to the MOF. The MOF did provide the Court of Audit with a budget ceiling for 2009. If the Court President was not in agreement with the budget approved by the MOF, the Council of Ministers would make the final determination on the budget level for the Court of Audit. The Court of Audit holds continuing discussion with the MOF regarding their budget requirements and the President of the Court indicated that the budget for the Court of Audit is always approved as submitted.

The administration department of the court has total responsibility for the budget preparation process. Only the President of the Court gets involved in the review and approval of the court budget. None of the judges in the court participate in formulating the court budget. The judges in the court are not polled to determine their budget requirements. But, if a judge has a unique requirement, they would not be precluded from discussing the need with the administration department.

The budget formulation process is automated. The administration department downloads the budget schedules required by the MOF and completes them using the court's computers. Once completed the budget schedules are transmitted to the MOF.

4.3 Budget Execution

The budget execution process has been partially automated. The administration department designed an Excel spreadsheet to track progress against budget plan. Quarterly, the President reviews the financial statements prepared by the administration department documenting the execution of the budget.

As in the courts under the supervision of the MOJ, the Audit Court does not have the authority to fill a vacant position. The President of the Court must send a request to the Civil Service Board. This is the organization that has the authority to approve the filling of vacant positions. If approved, the Government will send the court the name of the person next on the list of individuals that passed the civil service examination.

The invoice payment process is similar to the description provide by the MOJ for the courts. The exception being that the Court of Audit does not have to deal with an organization between the Court and the MOF. Once an invoice is approved internally within the Court, it goes to the MOF for review and approval. The vendor receives an approval notice from the MOF. If the amount is under 3,000,000 (\$2,000), the vendor gets paid from the treasury of the MOF or from the Bank of Lebanon. When the amount exceeds 3.000.000 LL, the treasury wires the money to the vendor's account.

4.4 Performance Auditing

The Law governing the operations of the Court of Audit is under revision. The revision will expand the responsibilities of the Court of Audit to cover performance auditing of public institutions. A performance audit can be defined as a tool that many public and private entities have come to use to make their work more efficient, effective and economical. In

the process of a performance audit, evidence is assessed against objective criteria to determine opportunities for improvement. Performance audits have a broader focus on the organization's effectiveness and efficiency than more traditional financial audits.

Recommendation 7: The HJC should support the efforts of the Court of Audit to extend its jurisdiction to include performance auditing. Once the Law governing the operations of the Court of Audit is amended, the HJC may find it useful to have the Court conduct a performance audit of a number of courts.

The Judges of the Court of Audit pointed out an issue that could be perceived as a conflict of interest. The MOF approves the budget for the Court of Audit and the Court has audit responsibilities that include examining the financial activities of the MOF. The budget levels approved for the operation of the Court of Audit by the MOF could be perceived as a mechanism to influence the audit findings of the Court in the periodic audits performed on the activities of the MOF.

Chapter 5 Budget Formulation and Execution in the MOJ

In fiscal year 2009, budget ceilings were provided by the MOF to the MOJ and all other Ministries in the Government as budget targets for the formulation of their budgets. The MOJ developed budgets within the MOF budget ceiling for the organizations over which they have jurisdiction. The organizations are as follows:

- MOJ Central Administration;
- Contributions to the State Mutual Fund for Judges (Amount is a % of court fines as prescribed in the "Law on Court Fees");
- Civil Courts;
- State Council;
- Expenses of the Special International Tribunal.

5.1 Budget Formulation

As mentioned above, the MOJ was provided with a budget ceiling to fund the operations of the Ministry and the courts under its supervision. Budget forms were provided by the MOF, available on the MOF web site, to be completed in support of the budget developed by the MOJ. The budget forms were completed for the various departments in the Ministry and courts. The format of the budget is prescribed in the “Law on Public Accounting.” The budget is presented by expenditure line item as listed in the following table.

Budget Classification of Expenditures				
Segment	1			
Section:	5	Ministry of Justice		
Chapter:	2	Civil Courts		
Function:	132	Justice Affairs		
	Budget Item	Expenditure Classification	No.	Paragraphs (Each paragraph has a more detailed expenditure classification)
	11	Consumption materials	2	Administrative supplies
			5	Insecticides
			6	Agriculture Materials
			7	Water, electricity, etc
	12	Consumption services	1	Rent and Maintenance of Offices
			2	Regular maintenance and slight reparations
			3	Mail
			4	Printed materials, announcements and public relations
			6	Cars and automobile rentals
			9	Various consumption supplies
	13	Allocations, salaries, wages and supplements	1	Allocations and salaries
			2	Salaries of contractors and wages of workers and consultants
			3	Compensation
			5	Rewards
	16	Various expenses	3	Transport and transportation
			4	Delegations and conferences
			9	Different expenses

Note: Expenses for equipment and maintenance for the courts and MOJ facilities are budgeted under Section: 5 – Chapter I “Central Administration.”

5.2 Budget Execution

The State Council’s budget is included under Section 5: MOJ. The State Council has a separate Chapter 3 under Section 5. The Council manages the budget for that institution. The Council’s budget includes funds for the operating expense categories identified in the above table and also a budget for court equipment and maintenance.

The MOJ manages the budget for the civil courts (Ordinary Courts) centrally. No budget allocations are made by the MOJ to the individual courts. The management is based on a requisition type process. The requisition process works in the following manner:

5.2.1 Staff vacancies:

- The President of the Court notifies by letter to the Director General (DG) that a critical vacancy has occurred.
- The DG or his designee analyses the situation in the neighboring courts and determines if a staff member of a neighboring court should be transferred to the court making the request. If the analysis is favorable, the DG's designee will initiate the paper work to make the transfer.
- If the analysis is unfavorable, in the sense that no staff is available without having a detrimental impact on the neighboring court, the request will be sent to the Civil Service Board to supply the name of a candidate to fill the vacant position.
- The DG could reject filling the vacancy outright.

5.2.2 Requisition for existing supplies:

- Court sends a letter to the DG documenting the need for supplies that are held in the MOJ central inventory.
- The DG or his designee determines if the request can be satisfied within the current inventory.
- If the request can be accommodated from existing inventory, the supplies are forwarded to the court.
- If the request cannot be accommodated from existing inventory, the court is notified that the MOJ will need to initiate a procurement action.

5.2.3 Requisition requiring procurement action:

- Court sends a letter to the DG for an item that requires open market procurement.
- The request is staffed by the Budget Execution Department in the Office of the DG to determine if funding is available.
- If the funds are available, the Budget Execution Department manually records a reservation in a book called the "Record of Retained Appropriations."
- The Budget Execution Department prepares a document (Request to retain Appropriations) that shows the amount of the fund reservation and the amount in the budget line item that is available for expenditure.
- The document is sent to the DG for approval.
- If the DG has no objection, the document is sent to an on-site MOF employee with the title of Expenditure Controller (EC). The EC reviews the document.
- If there are no concerns raised by the on-site EC and it is within his financial authority limits, the document is forwarded to the MOF for review and approval.
- If there are no concerns raised by the MOF, the document is sent back to the MOJ through the EC to initiate procurement action.
- The MOJ procurement office prepares an invitation-for-bid that is approved by the DG and it is then published in three local newspapers and the Official Gazette.
- Sealed bids are received in the procurement office.
- The bids are opened and the successful bidder identified (normally the low bidder that also meets the quality and/or other requirements stipulated in the invitation-for-bid).

- The selection is sent to the DG and the EC for approval.
- Once approved by the EC, the procurement action is sent to the MOF for final sign off.
- The procurement is sent back to the MOJ procurement office through the EC for official selection and notification to the winning bidder.
- The successful bidder produces the goods or services and delivers to the MOJ procurement office.
- The procurement office certifies the delivery meets the terms of the procurement action.
- The invoice is then sent to the MOF through the on-site Expenditure Controller (EC) for payment processing.

5.2.4 Budget Execution Function Performed by the MOF's Expenditure Controller

There are fourteen ECs in the MOF "Directorate of Budget and Expenditures Control." Each EC is assigned to one or two ministries, i.e. the EC for the MOJ also serves as the EC for the Ministry of Culture. The ECs are rotated periodically among the thirty Ministries. The EC has authority to approve expenditure requests from the MOJ up to the following amounts:

- Institutional Services – 25,000,000 LL (\$16,666.67)
- Materials – 75,000,000 LL (\$50,000.00)
- Rents – 50,000,000 LL (\$33.333.34)

Dual Responsibilities of the EC

- Determines if the expenditure request can be funded within the balances available in the budget line item to be charged.
- Determines whether the expenditure request satisfies all the procurement requirements contained in the "Law of Public Accounting." "The "Law of Public Accounting" requires a bidding process to be followed for items over 3,000,000 LL (\$2,000). The expenditure request must be published in 3 newspapers and the "Official Gazette" for 15 days. After the time expires the MOJ forwards all the supporting documentation to the EC.

Note: "The "Law of Public Accounting" is currently under revision to, amongst other things; increase the authority levels of the EC. The current law has not been updated since 1963.

If the request satisfies both checks, the EC approves the expenditure request. The request is forwarded to the MOF for final signature. The request is returned to the EC to record the approval in his records before sending the approved document back to the MOJ for action.

If the expenditure request is not approved for whatever reason by the EC, the request is sent to the: 1) Director of Budget and Expenditure of the MOF for his comments/approval or denial, 2) Director General of the MOF for his comments/approval or denial, 3) finally it's sent to the Minister of Finance for his final decision. The MOF reviews the documentation and signs concurring with the decision taken by the EC. The MOJ is notified of the rejection. The MOJ can appeal the decision through the MOF for presentation to the Council of Ministers for final determination.

In the event the expenditure request exceeds the limits of the EC's authority mentioned above, the request must still be forwarded to the EC. The EC will perform a financial review and examines the procurement documentation and forwards the package to the Court of Audit. The Court of Audit has approval authority for procurements that exceed the EC's financial authority amounts.

In the event procurement exceeds 100,000,000 LL (\$66,666), the documentation must be reviewed by the Central Inspection Unit of the Government. They perform their review and make a determination. Once approved, the documentation goes back to the EC who forwards the procurement package to the Court of Audit.

The above is how the process works generally. The EC pointed out certain exceptions to the general process that have not been documented in this report. The procurement process is outside the scope of the Budget Expert's SOW. However, it is important to be informed on how the procurement process works generally in the use of budget funds and the organizations involved in the process.

Invoice Payment Process

The payment process of invoices was discussed with the EC. This process is outside the scope of responsibility of the EC. There is another organizational element in the MOF that handles invoice processing. It is handled by the Directorate of Expenditures. The processing of invoices follows a similar pattern of review and approval as in the case of the budget expenditure request process. The payment process is finalized with the issuance of a paper similar to a check that is sent to the vendor. The vendor takes the document to the bank for payment.

Reprogramming Authority

The MOJ has reprogramming authority among paragraphs within a Budget Item. For example: Item 11 Consumption materials are broken down into Paragraphs as follows – Administrative supplies, Insecticides, Agriculture materials, Water, electricity and telecommunications. The MOJ can request a reprogramming between these line items of expenditure. The reprogramming is processed in the same manner as an expenditure request. The reprogramming must contain a statement that the MOJ vows that another request to increase the line item to be reduced will not be submitted in the future. A reprogramming request that is denied can be appealed in the same manner as a denial of an expenditure request.

Supplemental request for funds from the Government reserve can be requested only if the funding cannot be accommodated through the reprogramming mechanism. The government holds 1% of the entire budget as a reserve to fund extraordinary requirements.

There are two types of expenditures in the budgets of the Ministries. The expenditures are divided as follows:

- First Part – it comprises regular expenditures;
- Second Part – it comprises the expenditures for fixtures and establishment and developmental State contributions.

The reason for mentioning the two different types of expenditures is that First Part expenditures, if not used in the current fiscal year are not available to be spent in succeeding years. Unspent Second Part expenditures carry into subsequent fiscal years.

5.2.5 Internal Controls

The internal controls over expenditures are strong. They may even be considered extraordinary. One of the tests of an internal control mechanism is to determine if the cost of the control mechanism exceeds the value of the items being controlled. For example: the concept is that an organization should not spend 50,000 LL in the hope of identifying errors in transactions of substantially lesser value. In addition, a system of 100% auditing in advance of concluding a transaction is usually considered unnecessary and a system of sampling is normally just as effective.

One weakness in the current internal control mechanism pointed out by the EC was the fact that his operating guidelines preclude him from denying an expenditure request where he knows the unit price is excessive. He feels the “Law on Public Accounting” needs to be expanded to provide for this situation in the revised audit guidelines.

Recommendation 8: The MOF may want to prepare legislation to amend the “Law on Public Accounting” to provide for an audit test that determines the appropriate pricing of goods and services. This may reduce the possibility of collusion on the part of vendors in the procurement bidding process.

5.2.6 Duplication in the Expenditure Request Review Process

The following table lists the review and approval of expenditure requests performed by various Government organizations. There is duplication in the expenditure request process and financial record keeping performed at the MOJ and MOF. The process conducted by the MOF (EC) may not be necessary especially with the substantial jurisdiction of the Court of Audit. Even if it is decided to continue the review by the EC, it might be possible to limit the review to a sampling of expenditure requests as opposed to a 100% review process.

Review and Approval of Expenditure Transactions

Responsible Organization	Procurement Type	Amounts in LL	US Dollar Equivalent
MOJ performs an internal review of all expenditure requests to ensure compliance with budget limitations and procurement guidelines prior to sending to the MOF (EC)	All	NA	NA
EC performs the same review as the MOJ staff and has approval authority within the limits specified under amounts. For expenditure requests exceeding the amounts, the EC still performs the financial review before forwarding to the Court of Audit.	Services	0-25000000	\$16,666.67
	Materials	0-75000000	\$50,000.00
	Rents	0-50000000	\$33,333.33
Court of Audit reviews and approves procurements exceeding the EC limits	All	Over the above amount	Over the above amount
Court of Audit - post audit activities could include an audit of certain financial transactions and reports during their periodic audits of both the ministries of MOJ and MOF.	ALL	All document subject to review	NA
Formal Review of all procurements by the Central Inspection Unit of the Government	All	Over 100000000	\$ 66,666.67

Recommendation 9: The MOF should consider eliminating the EC position or reduce the expenditure request review to a statistical sampling model.

5.2.7 Duplication in the Financial Record keeping

Both the MOJ Budget Execution Department and the EC maintain identical financial records of all expenditure requests and reprogramming actions. This duplication of records is unnecessary especially since the treasury maintains an automated system containing the same information. Essentially the organizations, MOJ, MOF and Treasury, are maintaining three sets of financial records. The following table documents the records maintained by the three organizations.

Financial Records Maintained

Financial Records Maintained	MOJ	MOF
Hard copy of all expenditure requests (Pending and Executed) with amount and allocation balance remaining in the account. Each document has an identifying number.	X	X
Manual record in a Journal Book documenting the approved and pending expenditure requests and running balance remaining in the account.	X	X
Automated report prepared by MOF Directorate of Expenditures of all approved transactions	X	X
Reconciliation of Manual Records with Treasury Automated system	X	X

Recommendation 10: If the MOF implements recommendation 9, the dual records will be eliminated.

Chapter 6 Levels of Judicial Budget Independence

6.1 Budget Formulation Models

The following table lays out various models of judicial independence for consideration by the HJC and the Government. Some of the steps in the budget formulation and approval process may not have been included in the table, but all the major steps are covered.

BUDGET FORMULATION PROCESS Models							
Budget Approval Process	CURRENT PROCESS	Model 1	Model 2	Model 2a	Model 3	Model 4	Model 5
MOF prepares budget guidelines	X	X	X	X	X	X	X
MOF determines format of the budget document	X	X	X	X	X	X	X
MOF provides Ministries with budget targets	X	X	X	X	X		
MOF provides HJC with budget targets				X	X		
MOJ provides courts with budget targets		X					
HJC prepares budget guidelines taking into consideration the guidelines prepared by							X
MOJ provides HJC with budget target for the each court			X				
HJC provides budget targets for each court			X		X		
HJC provides budget targets to Court of Appeals regions				X			
Courts prepare budget estimates		X	X		X	X	X
Court of Appeals for the region prepares budget estimates for courts in the region				X			
MOJ approves estimates and consolidates Court budgets		X					
MOJ prepares budgets for the courts	X						
HJC approves estimates and consolidates court budget requests			X		X	X	X
HJC approves estimates and consolidates regional budget requests from Courts of Appeals				X			
HJC sends budget to the MOJ			X				
HJC discusses regional budget estimates with the MOJ				X			
MOJ sends budget to the MOF	X	X	X				
HJC sends budget to the MOF				X	X	X	
MOF accepts budget from the HJC without change							X
MOF consolidates budgets from all Ministries for approval by Council of Ministries	X	X	X	X	X	X	
MOF consolidates budgets from all Ministries for approval including a copy of the HJC budget for Information only							X
Approved budget for the Government sent to Parliament	X	X	X	X	X	X	X

Current Process – This provides a view on how the Court’s budget is formulated and approved.

Model 1 - This model allows the courts to become involved in preparing budgets for their daily operations.

Model 2 – Builds on Model 1 by getting the HJC involved in the budget formulation process of the courts. The HJC determines the budget targets for each court.

Model 2a - Builds on Model 2 by getting the HJC involved in the budget formulation process of the courts. The major difference between Models 2 and 2a is the MOJ no longer has budget approval authority over the budgets of the courts. This was a model presented by the 1st President of the Court of Appeals in the Mount Lebanon Region. The 1st President is also a member of the HJC.

Model 3 – Removes the MOJ from the court’s budget formulation process. This is essentially the budget formulation process currently followed by the Court of Audit.

Model 4 – Builds on Model 3 but allows the courts to provide budget estimates without being limited to predetermined budget targets by the MOF. The MOF still retains budget approval over the Court’s budget estimates in consolidating the budget for the government.

Model 5 – Continues to build on Model 4 by recognizing the Judiciary as a separate co-equal branch of government. The Model extends to the courts full budget independence from the Executive Branch.

There are probably other variations in budget models that can be developed. The above models were developed to provide a framework for discussing and determining a judicial budget Independence Model that can be agreed upon by all interested stakeholders.

Recommendation 11: The HJC should develop a strategy that identifies the level of budget independence it is willing to accept and propose the Budget Model to the Council of Ministers for discussion and approval.

6.2 Budget Formulation and Execution under the Various Models

Under Models 2a through 5, the Courts will need to perform the budget formulation and execution functions currently provided by the MOJ. The budget functions are discussed in Chapter 5.

6.3 Establishing a Budget Organization to Support the Judiciary

Under Models 2a through 5, the HJC will be supervising the budget formulation and execution processes currently provided by the MOJ. In order to perform the budget functions, the HJC should consider establishing a budget organization to develop and execute the budget for the courts under the supervision of the HJC. It may also be appropriate to establish a financial position in each of the regional Court of Appeals reporting to the 1st President of the Court. The individual would coordinate and/or develop the budget requirements of the courts within each region.

Recommendation 12: In preparation for assuming the budget formulation and execution functions, the HJC should ask the Judicial Training Institute (JTI) to develop a training course on the elements of budgeting to be provided to members of the HJC and all the Court Presidents. An alternative would be for the HJC to seek a consulting organization to perform the training or request the MOJ/MOF to develop and present a budget training program for the courts.

6.4 Recognition of the Judiciary as a Separate Coequal Branch of Government

The Court of Audit believes eventually the government will need to address what the court feels is or could be perceived as a conflict of interest in the operation of the Court of Audit. The conflict of interest arises from the fact the Court of Audit exercises audit authority over an Executive Branch Agency (MOF) and that agency has budget approval authority over their audit resources. This same conflict of interest may apply to the entire court system. Model 5 eliminates the conflict of interest.

6.5 Judicial Budget Independence Movement in Europe

“It is evident that the majority of European countries still stick with the traditional MoJ-model for judicial budgeting. It is worth noticing, however, that by the mid-90’s only Sweden had granted its judicial council (or Courts Administration) authority to manage the judicial budget. We have thus seen a dramatic shift towards the council model in recent years.”¹

The following table documents the current Judicial Budgeting models evolving in Europe.

European Models of Judicial Budgeting			
Council Model	MOJ Model		Countries without a Judicial Council
Albania	Belgium	Macedonia	Austria
Bulgaria	Bosnia	Malta	Czech Rep.
Cyprus	Croatia	Moldova	Germany
Denmark	England	Poland	Luxembourg
Georgia	Estonia	Portugal	Switzerland
Hungary	Finland	Romania	
Iceland	France	Serbia	
Ireland	Greece	Slovakia	
Netherlands	Italy	Slovenia	
Norway	Lativa	Spain	
Sweden	Lithuania	Turkey	

6.6 Government Support of Judicial Budget Independence

There appears to be growing support in granting the Judiciary more budget independence in all three Branches of Government.

6.6.1 Executive Branch

The President requested the HJC draft legislation granting the judiciary with budget independence.

6.6.2 Parliament

The recently elected Member of Parliament to the position of President for the Commission for Budget and Finance has set as one of his top priorities the crafting of a law providing the Judiciary with budget independence. He will begin discussing his views on judicial budget independence with both the MOJ and the MOF. To start moving the process forward, he

¹ Budgeting in the era of judicial independence: The need for valid indicators. Page 3. By Jesper Wittrup.

² Ibid. Page 4.

plans to appoint a panel of Commission Members to begin drafting a law providing the judiciary with budget independence.

6.6.3 Judicial Branch

In response to the President's request, the President of the HJC appointed a four member commission to begin drafting legislation affording the judiciary budget independence.

Recommendation 13: The SIJCAJ project office should volunteer to provide the Commission Member Panel with drafting expertise by providing, either a foreign or local expert, to assist them in this effort.

Chapter 7 Financial Analysis

7.1 Comparative Budget Growth in Government Institutions

The following table demonstrates the courts did not keep pace with the overall growth in budget for the government, the MOJ and the Presidency of the Council of Ministers.

Budget Trend for Selected Organizations LL (000)										
	2005	2006	% Change	2007	% Change	2008	% Change	2009	% Change	% Growth 2009/2005
Government Budget	9,575,000,000	11,195,000,000	16.92%	11,840,000,000	5.76%	11,475,000,000	-3.08%	16,304,000,000	42.08%	70.28%
MOJ Budget	49,052,402	49,142,750	0.18%	51,165,325	4.12%	75,266,825	47.11%	78,434,509	4.21%	59.90%
MOJ Civil Courts	32,410,327	32,318,425	-0.28%	34,131,000	5.61%	35,976,000	5.41%	36,565,800	1.64%	12.82%
Presidency of Council of Ministers	460,274,719	513,601,782	11.59%	581,054,751	13.13%	544,251,673	-6.33%	638,438,435	17.31%	38.71%

7.2 Growth in the Civil Courts

The courts received only marginal budget increases over the five year period 2005 through 2009.

Grow in the Operating Budget of the Courts			
Section	5	Ministry of Justice	
Chapter	2	Civil Courts	
Function	132	Judicial affairs	
Fiscal Years		Budget Proposal	Growth in the Budget
			% Change
2009		36,565,800,000	589,800,000
2008		35,976,000,000	1,845,000,000
2007		34,131,000,000	1,812,575,000
2006		32,318,425,000	(91,902,000)
2005		32,410,327,000	

7.3 Execution of the Courts Budget by the MOJ

Even with the minor increases in the approved budget for the courts, the MOJ did not fully expend the available resources for court operations. This indicates a lack of financial planning by the MOJ.

Court Budget Execution				
Section	5	Ministry of Justice		
Chapter	2	Civil Courts		
Function	132	Judicial affairs		
Fiscal Years	Budget Proposal	Expenditures	Unexpended Balance	% Unexpended
2009	36,565,800,000	36,715,829,000	(150,029,000)	-0.41%
2008	35,256,000,000	32,905,458,000	2,350,542,000	6.67%
2007	34,131,000,000	30,663,787,000	3,467,213,000	10.16%
2006	32,172,425,000	30,045,226,000	2,127,199,000	6.61%
Note: 2009 expenditures are through Nov. 17. The negative balance for 2009 is related to salary expenditures exceeding plan.				

Chapter 8 Next Steps

- Presentation of Judicial Budget recommendations;
- Technical and logistical support for stakeholders steering committee to determine the level of judicial budget independence that is right for Lebanon;
- Assist in drafting new law extending Judicial Budget Independence to the Courts;
- Introduction to Budget formulation and execution processes (training) for members of the HJC and Presidents of the individual courts;
- Assist in establishing an organizational structure and support staff necessary to implement the new law on Judicial Budget Independence;
- Assistance in developing internal budget guidelines for the HJC;
- Develop a training program on the budget process for support staff;
- Assist in developing minimum standard for court facilities, furniture and furnishings and equipment;
- Assist in surveying the courts to identify those courts that fall below the minimum standard;
- Assist in developing budget estimates to bring the courts up to minimum standards;
- Provide budget estimating capabilities to implement the Strategic Plan for the Judiciary;
- Follow-on assistance (monitoring)

Appendix A - Scope of Work

Judicial Budget Expert

The Project to Strengthen the Independence of the Judiciary and Citizen Access to Justice in Lebanon (SIJCAJ) is a three-year USAID initiative being implemented by National Center for State Courts (NCSC). SIJCAJ is committed to strengthening the institutional capacity of the Lebanese judiciary and to support on-going judicial reforms. SIJCAJ consists of five programmatic tasks. Task 1 is focused on judicial training and its primary institutional counterpart is the Judicial Training Institute. Task 2 provides institutional support to the justice sector institutions (High Judicial Council and the Ministry of Justice) and implements reforms that strengthen the independence of the judiciary. Task 3 is engaged in court administration reform at a policy-making level and implements reforms in a model court setting. Task 4 is concerned with improving citizen access to justice and works closely with the Lebanese Bar Association to strengthen its capacity to provide quality legal aid services. Task 5 is a small grants program that supports local civil society organizations in implementing initiatives related to the justice sector.

Background

In line with Section 2.5 of the Year 2 Work Plan, SIJCAJ is supporting the Lebanese judiciary in improving the judicial budget process, which, in turn, can have direct impact on the judiciary's ability to secure more resources for the courts. An important feature of an independent judiciary is its ability to propose and manage its own budget for operation of the courts. Currently, the Ministry of Justice (MoJ) oversees the court budget in its entirety. Presiding judges and court administrators are subject to priorities set by the MoJ that do not necessarily address the immediate needs of judicial administration at the court level. Requests by judges for human resources, materials and infrastructure support are subject to delay or are denied because of a shortage of funds. The lack of participation of lead judicial institutions and court leaders in the budgetary process can undercut the judiciary's independence and directly impacts courts and their performance.

The Judicial Budget Expert will undertake a systemic assessment of the judicial budgetary process, the funding of the courts, and the role of court leaders in budget planning and execution. The funding of the judiciary, a matter central to judicial independence, is complex. In particular, the laws governing the budget process must be reviewed to evaluate the efficiency and fairness of the budget formulation process. A more inclusive role for judicial institutions and court presidents strengthens the independence of the judiciary. Defining the roles of the MoJ, the Ministry of Finance (MoF), and the High Judicial Council (HJC) in the budget formulation process is central to ensuring a fair and transparent process that is responsive to the judiciary's strategic priorities and the courts' needs. The expert will examine the following:

- the Lebanese government's budget planning cycle,
- the interactive relationship between the HJC, MoJ, and the MoF in budget formulation,
- the role of the court presidents in the budget formulation process,
- standardization of budget templates/frameworks for courts,
- rationalization of budget categories and line items,
- fiscal and internal controls that regulate judicial budget planning and execution,
- the fiscal tracking of judicial/court expenditures against budget projections,
- reapportionment of funds depending upon overspending or under-spending, and

- the return of revenue generated by court fees and fines to the judiciary.

The Judicial Budget Expert will prepare a written assessment with recommendations to be provided to the HJC, the MoJ, and the MoF. The assessment will include recommendations for improving the budgetary process from policy and operational standpoints, as well as address issues concerning the separation of powers and the independence of the judiciary. The assessment will analyze how to improve budget planning and execution for the judiciary and the courts, itemize concrete reform activities in order of priority, and include a road map for implementation or reform activities. The assessment will also identify priority areas for follow-on project technical assistance.

Assignment

The Judicial Budget Expert shall carry out the following tasks:

- Conduct meetings with the leadership of the HJC, MoJ, and MoF to discuss the judicial budget planning and execution process, including identifying institutional concerns with the budget process and budget/fiscal policy issues affecting judicial independence;
- Conduct meetings with court presidents from the all three court instance levels: Court of Cassation, court of appeals, and first instance courts to obtain views on budget planning and execution practices;
- Analyze legislation, rules, internal control policies, if any, regarding procedures for preparing judicial/court budgets and fiscal reporting, including standardizing budget planning and execution for all courts through the HJC or the MoJ;
- Meet with the court president and personnel from the Financial Court of the Lebanese Government (*Cour de Comptes*) to examine its role and mandate with regard to the process of budget formulation and fiscal responsibility for the Government of Lebanon;
- Prepare an assessment that examines the areas describe above (see Background); including recommendations on how to improve the budget/fiscal process on policy and operational levels (the assessment shall use the SIJCAJ standard report format). The recommendations shall be concreted and prioritized. The assessment shall include a road map for implementation of recommendations, including priority areas for follow-on technical assistance.
- Review and discuss the findings and recommendations with leadership from the HJC, MoJ, and MoF.
- Consult with and advise SIJCAJ personnel, particularly Task 2 personnel, on substantive issues and strategies for implementing recommendations in cooperation with local justice sector institutions.

Deliverables

- Written assessment with recommendations
- Trip report documenting services provided, actions, and meetings

Supervision and Support

The Judicial Budget Expert will report to the Chief of Party in Lebanon and to the NCSC Home Office Project Manager. The expert will coordinate with SIJCAJ staff, in particular the Task 2 Legal Advisor.

Level of Effort

A total of twenty-seven (27) expert days is authorized by this consultancy. The consultant shall provide NCSC with a record of time worked per day and with a description of services rendered. The consultant shall claim a maximum of 8 hours of services per work day. Consultants shall be limited to a five-day work week, unless otherwise approved by NCSC.

1. Advance trip preparation/document review/orientation	2 days
2. Travel to and from Beirut, Lebanon	3 days
3. In-country assignment, including draft assessment	20 days
4. Revisions to assessment, as needed	2 days
5. Total	27 days

Location and Period of Assignment

The expert will be based in Beirut, Lebanon. The assignment may include travel outside of Beirut. The assignment shall be performed during the period of Oct - Nov 09.

Documents for Expert Review

- Year 2 Work Plan
- Law on the Judiciary
- Law on the Ministry of Justice
- Law on the Budgets (to be obtained by the SIJCAJ)
- USAID Lebanon RoL Assessment
- World Bank - Lebanon Legal and Judicial Sector Assessment
- Other Relevant Documentation

Appendix B - Reference Material

Legislation

1. Law of Public accounting, Decree N. 14960 of December 31, 1963.
2. Law of Judicial Fees, Decree N. 739 of July 13, 1936.
3. Law of Transformation of judge's salaries, Law N. 716 of NOVEMBER 5, 1998.
4. Law of Judiciary, Law issued by Decree, Legislative Decree N. 150, of September 16, 1983.
5. Decree N. 2364 Referral to the parliament of the draft law related to the 2009 public budgets proposals.
6. Decree Law N. 112 (1959). Chapter five, Graduation, promotion and upgrading of government employees.
- 7.

Budget Guidance Documents

1. Ministry of Finance, Circular: 2009 Public Budget.

Reports

1. ARD (March 2006). Lebanon Rule of Law Assessment.
2. World Bank (January 1, 2005). Lebanon – Legal and Justice Sector Assessment.
3. Lebanon Country Profile, based on the base Prospectus published 26th February 2009.
4. USAID Executive Summary of report “The Strategic Planning Process.”
5. Public Finance Quarterly Report, Ministry of Finance, Quarter I – 2009.
6. Budget Proposal 2009, Ministry of Finance, August 2009.
7. International Conference for Support to Lebanon – Paris III (March 31, 2009).

Appendix C List of Interviews in Chronological Order

Date	Official	Organization
11/2	Chief of Party – Philippe Lamarche Project team members	NCSC
11/3	Director General – Judge Omar Natour Financial Officer – Georges Youssef Director of Judges and Employees – Ali Salloum	Ministry of Justice
11/4	Judge Jad Maalouf	Ministry of Justice and Judicial Training Institute
11/5	President of the Court – Judge Abed El Rida Nasser Financial Judges – Judge Ramzi Nohra and Judge Ifram El Khoury President of the Administrative Department– Nehman Zalzoul Administrator – Ziad Chehime	Court of Audit
11/5	Treasurer of Beirut Bar Association and Member of the Board – Me Nabil Toubia	Beirut Bar Association
11/6	First Instance Court Judges – Judge Ahmad El Ayoubi, Judge Carine Abou Abdallah and Judge Nadine Abou Alwane	Mount Lebanon Court – Jdeideh Palace of Justice
11/6	Judge Dora El Khazen	Mount Lebanon Court - Execution Court of Jdeideh
11/9	Expenditure Controller – Mohammad Seif El Dine	Ministry of Justice
11/10	President of First Instance Court – Judge Marlene El Jorr	South Lebanon Court - Saida Palace of Justice
11/12	Member of High Judicial Council and President of Court of Appeal – Judge Michel Tarazi	High Judicial Council and Jdeideh Palace of Justice - Mount Lebanon Court
11/15	President of the Commission for Budget and Finance – MP Ibrahim Kenaane	Parliament
11/16	President of Beirut Bar Association – Me Amal Haddad	Beirut Bar Association
11/18	Director of Office of Budget and Expenditure Control – Mr. Elias Charbel Chief of Budget Bureau – Ms. Josiane Saad	Ministry of Finance
11/19	President of the High Judicial Council – Dr. Ghaleb Ghanem	High Judicial Council
11/19	CTO – Zeina Salame	USAID