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Fiscal Transparency in Lebanon: A Pathway to Stronger Governance

Nadine Merhi

Fiscal transparency is a core component of good governance, enabling accountability, informed decision-making, and public trust. In Lebanon, prolonged economic crisis, fiscal instability, and declining confidence in public institutions have heightened the urgency of transparent and accountable public financial management. Persistent governance barriers, combined with little access to reliable and timely fiscal information, have weakened oversight and hindered the ability of citizens, civil society, and policymakers to assess government performance.

Despite the existence of legal frameworks, oversight institutions, and ongoing reform efforts, progress is modest, reflecting persistent implementation and structural hurdles related to institutional capacity, coordination, data governance, and public engagement. This policy brief examines these constraints across four interrelated dimensions—legal frameworks, institutional arrangements, digital infrastructure, and citizen engagement—and identifies priority areas for reform to strengthen transparency and accountability.

Fiscal Transparency in Lebanon

According to the International Monetary Fund (IMF), fiscal transparency refers to the comprehensiveness, clarity, reliability, timeliness, and relevance of public financial reporting, enabling informed decision-making and accountability. In Lebanon, however, fiscal transparency remains fragile as

financial data is often dispersed, outdated, and difficult to interpret. Public reporting is neither systematic nor comprehensive, as reflected in the absence of approved state budgets between 2006 and 2017 and the continued delays in producing final accounts—practices that have undermined fiscal discipline and weakened effective oversight.

At its core, fiscal transparency is intrinsically linked to the effectiveness of Public Financial Management (PFM), which refers to the systems, processes, and practices through which governments plan, manage, spend, and oversee public resources. In Lebanon, the Ministry of Finance (MoF) plays a central role in managing these processes. According to Transparency International, PFM encompasses the full budget cycle, including resource allocation, expenditure, procurement, audit, and revenue collection, and constitutes a foundational pillar of public administration.

Notwithstanding the adoption of key legal frameworks and the establishment of multiple oversight institutions, their impact has been limited. Recurring implementation gaps, capacity bottlenecks, and insufficient coordination continue to hinder their effectiveness. In addition, fiscal data remains dispersed across a wide range of public institutions—including the MoF, the Institut des Finances Basil Fuleihan (IoF),¹ the Central Bank, Customs, the Public Procurement Authority (PPA), the Council for Development and Reconstruction (CDR),² and other public entities—each operating in relative isolation, with low interoperability. This fragmentation significantly reduces the accessibility, comparability, and overall usability of fiscal information.

According to World Bank Group, open data—defined as data which can be freely accessed, used, and shared—constitutes a critical dimension of fiscal transparency. In Lebanon, however, open data practices are still evolving, reflecting broader shortcomings in digital governance. These deficiencies are evident in Lebanon's low performance in global benchmarks, including a ranking of 180th out of 198 countries on the 2024 Open Data Inventory (ODIN), with a score of 33 out of 100 (Open Data Watch, 2024), as well as a score of zero on public participation in the budget process in the Open Budget Survey (International Budget Partnership, 2025). More broadly, as per the Organization for Economic Co-operation and Development (OECD), digital government development is still siloed, with inadequate data integration and interoperability across public institutions (OECD, 2020, 2023).

Taken together, these dynamics underscore that fiscal transparency in Lebanon is shaped not by the absence of frameworks, but by persistent shortcomings in their implementation, coordination, and underlying data systems.

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The Basil Fuleihan Institute of Finance and Economics is a center of excellence that works to strengthen national capacities in public financial management through research, contribution to public policymaking, continuous training, and partnership building. It is a public institution that is financially, administratively, and technically autonomous, operating under the supervision of the Minister of Finance.

2

The Council for Development and Reconstruction (CDR), established in 1977 (Decree No. 5), is an autonomous public institution responsible for planning and overseeing reconstruction and development projects. It operates under the authority of the Council of Ministers and is accountable through the Prime Minister, while coordinating with relevant ministries.

Gaps and Constraints to Fiscal Transparency

Despite the adoption of key legislation and the establishment of multiple oversight bodies, outcomes remain suboptimal, reflecting a continuous disconnect between formal commitments and actual practice.

At the legal level, enforcement is still inconsistent, with frameworks governing access to information, anti-corruption, and public procurement not fully operationalized. Institutionally, oversight responsibilities are dispersed across a range of bodies, where overlapping mandates, insufficient coordination, and resource gaps diminish overall effectiveness. In addition, digital infrastructure is disjointed, with minimal interoperability and data integration across public institutions—an issue reflected in Lebanon’s low performance in global open data assessments, including its ODIN score.

These factors are further compounded by deficiencies in the availability and quality of fiscal data, which is incomplete, outdated, and scattered, thereby restricting meaningful analysis and public scrutiny. On the demand side, citizen engagement is insufficient, hindered by low awareness of access-to-information rights, delayed institutional responsiveness, and the technical complexity of available data.

Collectively, these dynamics point to a set of interrelated obstacles spanning legal implementation, institutional capacity, digital systems, and public engagement.

These gaps can be summarized as follows:

- **Inconsistent enforcement of legal frameworks**, reflecting a sustained disconnect between legislative provisions and practice, and reducing the effectiveness of access to information, anti-corruption, and procurement reforms.
- **Dispersed and capacity-stretched oversight architecture**, where overlapping mandates, insufficient coordination, and resource gaps reduce the ability of key institutions—including the Court of Accounts (CoA), Central Inspection Bureau (CIB), the National Anti-Corruption Commission (NACC), and the Public Procurement Authority (PPA)—to effectively enforce accountability.
- **Underdeveloped and non-integrated digital infrastructure**, with siloed systems impeding data integration and the emergence of a coherent open data ecosystem.
- **Gaps in the availability and usability of fiscal data**, often incomplete or outdated, thereby restricting accessibility, comparability, and meaningful public scrutiny.
- **Low levels of citizen engagement**, driven by minimal awareness, insufficient responsiveness, and the technical complexity of information, undermining demand-side accountability.

Key Dimensions Shaping Fiscal Transparency in Lebanon

To better understand how fiscal transparency is shaped in practice, this section examines four key dimensions: 1) Legal and Regulatory Framework, 2) Institutional Presence and Coordination, 3) Digital Infrastructure for Open Data, 4) Citizen Engagement and Public Accountability.

1. Legal and Regulatory Framework

The Right of Access to Information Law

The Right of Access to Information (RATI) Law, enacted in 2017 and amended in 2021, together with its 2020 implementing decree, establishes the right to access public information through both proactive disclosure and upon request, subject to defined exceptions. It requires public administrations to publish key information, including laws and decrees, administrative decisions, annual reports, and significant financial expenditures.

The 2020 decree further operationalizes the law by clarifying procedures for submitting requests, including through electronic means, and by mandating administrations to facilitate access to requested documents while ensuring publication of information in accessible formats and within specified timelines.

The RATI Law thus constitutes a cornerstone of good governance, advancing transparency and accountability, safeguarding the fundamental right to information, and supporting anti-corruption efforts and public trust in line with Lebanon's international commitments (UNDP, 2020; ALDIC, 2020).

Despite this legal framework, the law's impact has yet to fully materialize due to ongoing implementation shortcomings. These include under-resourced public administrations, insufficient financial and technical capacity, inadequate data management systems, and low public awareness (LCPS, 2025). The Access to Information Index developed by TI-LB similarly points to low levels of proactive disclosure across ministries. More broadly, Lebanon's ranking of 153rd on the Corruption Perceptions Index (CPI) 2025 reflects enduring challenges in transparency and accountability.

Anti-Corruption Law

Another key legislative pillar is the Law on Fighting Corruption in the Public Sector and the Establishment of the National Anti-Corruption Commission (Law No. 175/2020). Adopted in May 2020 and published in the Official Gazette, the law establishes a comprehensive framework for combating corruption by defining it broadly as the abuse of public authority or resources for private gain. It covers a wide range of offenses, including bribery, embezzlement, illicit enrichment, and influence peddling, while aligning with international anti-corruption standards.

The law also introduces criminal sanctions and enables prosecutions upon request of the NACC, without the need for prior administrative authorization.

In addition, it establishes the NACC as an independent oversight body with a mandate to investigate corruption cases, receive complaints—including those related to access to information—and refer cases to the competent judicial authorities (ALDIC, 2020).

Although the law was enacted amid significant public pressure following the 2019 protest movement, its enforcement has yet to be supported by sustained political commitment or adequate institutional and financial resources. Its adoption also reflected efforts to align with international standards and reform requirements associated with external financial assistance (Chatham House, 2021). In practice, implementation hindrances remain evident, particularly in relation to the asset declaration system, which has yet to achieve full operational effectiveness.

Public Procurement Law

Lebanon's Public Procurement Law (Law No. 244/2021), in force since July 2022, represents a major reform aimed at enhancing transparency, competition, and accountability in public spending. The law establishes a unified framework governing the full procurement cycle, from planning and tendering to contract execution and oversight, while promoting efficiency, integrity, and equal access to public contracts. Reform in this area has long been a government priority, reflected in the CEDRE Conference (*Conférence économique pour le développement, par les réformes et avec les entreprises*), successive ministerial statements, and the 2022 staff-level agreement with the IMF.

Despite this legislative progress, implementation remains uneven. A 2023 survey by the IoF indicates that while over 95 percent of entities report applying the law, only around two-thirds do so comprehensively, with particularly low compliance among municipalities (IoF, 2024).

Transparency requirements are also applied inconsistently: more than one-third of entities do not publish procurement data on the PPA platform, while fewer than one-third disclose complete information (IoF, 2024). Publication on the PPA platform is essential for fiscal transparency, as it facilitates public access to procurement information, strengthens accountability, promotes fair competition and enables effective oversight of public spending.

The survey further highlights structural and operational impediments related to the centralized electronic procurement platform, particularly limitations in functionalities such as standardized templates, open-data access, reporting tools, data analytics, and user support services. These issues, coupled with coordination and capacity weaknesses, limit effective oversight and reduce the law's overall impact, suggesting that implementation—rather than the legal framework itself—remains the primary constraint (IoF, 2024).

Whistleblower Protection Law

Lebanon's Whistleblower Protection Law (Law No. 83/2018), as amended in 2020, seeks to encourage the reporting of corruption by establishing a protection regime for individuals submitting disclosures to the NACC (Law No. 83/2018, Official Gazette of Lebanon). It aligns with Lebanon's commitments under the United Nations Convention Against Corruption (UNCAC), which calls for safeguards for individuals reporting corruption (UNCAC, 2004, Article 33), and aims to protect whistleblowers from retaliation while reinforcing accountability.

In practice, however, the law continues to exhibit notable gaps in enforcement and institutional capacity. Although the NACC is empowered to issue protection decisions, the absence of penalties for public institutions or other relevant actors that fail to comply with these decisions may limit their effective enforcement. Moreover, while the 2020 amendments introduced a Whistleblowers Reception Office, it has not become fully operational, and there are no accessible reporting channels or clearly defined procedures (LCPS, 2024).

These issues are further compounded by administrative delays, budgetary restrictions, and coordination obstacles between the NACC and the Public Prosecution, creating uncertainty in the handling of disclosures. Weak penalties for violations of the Whistleblower Protection Law, lack of clarity regarding physical protection measures, and low public awareness continue to undermine trust in reporting mechanisms (TI-LB, 2023)

2. Institutional Presence and Coordination

Ministry of Finance (MoF)

The MoF plays a central role in Lebanon's public financial management system, as the primary institution responsible for producing and reporting fiscal data, including budget preparation and execution, treasury operations, and revenue collection.

Recent assessments highlight systemic weaknesses in the Ministry's ability to ensure transparent and credible management of public finances. Lebanon has experienced a prolonged breakdown in budget credibility, having failed to adopt annual budget laws between 2006 and 2017, with subsequent budgets often delayed and not accompanied by timely closure of accounts. These practices have undermined fiscal discipline and parliamentary oversight, reducing the budget to a largely procedural exercise (The Policy Initiative, 2023).

Fiscal reporting also shows recurring shortages in public disclosure. Lebanon has not consistently published comprehensive in-year execution reports, annual financial statements, or consolidated fiscal data across public entities, resulting in scattered information that limits both assessment of the state's fiscal position and public access to fiscal data (The Policy Initiative, 2023).

Comparative evidence further shows that fiscal transparency reforms are often undermined by fragile public financial management systems, partial institutional capacity, and segmented coordination—patterns that closely reflect Lebanon’s current context (World Bank, 2021).

Institute of Finance (IoF)–Institut des Finances Basil Fuleihan

Alongside the MoF, the IoF plays a supporting role in strengthening PFM through capacity building, training, and applied research. As a public institution affiliated with the MoF, the IoF contributes to enhancing technical competencies across public administrations, particularly in budgeting, public procurement, and financial governance.

While the IoF has made important contributions to knowledge generation and skills development, its role is primarily technical and advisory and cannot substitute for the MoF’s core responsibilities in fiscal data production, reporting, and transparency. Providing the IoF with adequate human, financial, and technical resources would enable it to further expand its role in public financial education and the training of government officials. Strengthening fiscal transparency therefore ultimately requires institutional reforms and capacity improvements within the MoF itself, supported—but not replaced—by the IoF’s technical expertise.

Oversight Institutions

Oversight of PFM in Lebanon is distributed across multiple institutions - including the CoA, CIB, the NACC, and the PPA each performing complementary audit, administrative, regulatory, and anti-corruption functions within a scattered oversight framework.

Court of Accounts (CoA)

The CoA, Lebanon’s supreme audit institution, is responsible for auditing public accounts and supporting parliamentary oversight. However, its effectiveness is restricted by narrow audit coverage, delayed decisions, and fragile coordination, reducing the impact of its findings. These challenges are compounded by overlapping mandates and operational inefficiencies (Legal Agenda, n.d.; Transparency International Lebanon, 2023)

Central Inspection Bureau (CIB)

The CIB oversees the performance and integrity of public institutions and contributes to strengthening governance and transparency. Its five-year strategy emphasizes risk-informed approaches, the use of digital tools, and enhanced monitoring systems (Central Inspection Bureau, n.d.).

At the same time, recommendations by TI-LB highlight the need to further strengthen transparency through a structured communication policy and greater publication of inspection outputs, improve the accessibility and awareness of complaint mechanisms, expand cooperation with civil society organizations, enhance inspector capacity through continuous training, and establish systematic follow-up on the implementation of CIB recommendations (TI-LB, 2023)

National Anti-Corruption Commission (NACC)

The NACC, established under Law No. 175/2020, is mandated to combat, prevent, and detect corruption, implement relevant international conventions and treaties, investigate corruption cases, receive and process complaints and disclosures, as well as manage and verify asset and interest declarations. Despite its broad mandate, its operationalization has been delayed, with bylaws approved only in 2024 and resource limitations—both financial and human—hindering its effectiveness. As a result, the NACC has been described as possessing strong legal authority but limited practical capacity (Mufti, 2023). More recent assessments confirm that administrative delays, insufficient funding, and capacity gaps continue to hinder its full deployment (Maharat Foundation, 2025).

Public Procurement Authority (PPA)

The PPA, established under Law No. 244/2021, regulates and standardizes public procurement in Lebanon, promoting compliance, transparency, and competition in public spending. Given the scale of procurement, it plays a key role in strengthening fiscal transparency and reducing corruption risks.

An assessment by the IoF shows persistent capacity gaps and uneven implementation of procurement reforms across public entities, including modest familiarity with the law—particularly among municipalities—and shortages in specialized staff and standardized procedures (IoF, 2024).

Recent developments indicate progress in strengthening the PPA's institutional capacity, notably with the appointment of its board in August 2026, whose five members took the oath of office in September (PPA, 2026). The PPA has also benefited from technical assistance from Expertise France and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) (Expertise France; PPA, 2025).

Nevertheless, key components of the procurement framework remain incomplete, including the establishment of the Complaints Authority (CA) and the full operationalization of the e-procurement system envisaged under Law No. 244/2021 (Expertise France).

Coordination Gaps

Despite the presence of multiple oversight bodies—including the CoA, CIB, the NACC, and the PPA—Lebanon’s oversight framework is dispersed. Overlapping mandates, weak coordination, and limited information sharing lead to duplication, accountability gaps, and inconsistent enforcement. Strengthening oversight therefore requires more structured coordination and a more integrated institutional framework to ensure coherence and effectiveness.

3. Digital Infrastructure for Open Data

Digital infrastructure is essential for fiscal transparency, enabling the collection, standardization, and accessibility of public financial data. In Lebanon, however, it is still underdeveloped, with fiscal information dispersed across institutions and inadequate coordination or interoperability. Structural impediments—including outdated IT systems, minimal technical capacity, and insufficient resources—continue to hinder progress. While recent initiatives led by the Office of the Minister of State for Administrative Reform (OMSAR) and the Office of the Minister of State for Information Technology and Artificial Intelligence (MITAI)³ signal growing attention to digital transformation, they have yet to produce a unified data ecosystem. While MITAI can support and coordinate digitalization efforts across ministries, effective implementation ultimately depends on the commitment and compliance of individual public institutions, underscoring the need for stronger mechanisms to ensure implementation.

Addressing these challenges requires consolidating fragmented data into interconnected systems. Although information is available across platforms, its dispersion confines accessibility and usability, particularly for non-specialists. Developing unified, user-oriented platforms is therefore key to improving transparency, strengthening public understanding, and enhancing accountability.

4. Citizen Engagement and Public Accountability

Citizen engagement is a critical pillar of effective fiscal transparency, as access to information alone does not automatically translate into accountability. In Lebanon, however, public engagement remains markedly limited. The country scores 0 out of 100 on public participation in the budget process, underscoring the absence of institutionalized mechanisms for citizen involvement (International Budget Partnership, 2025).

At the same time, fiscal information—particularly core documents such as the state budget—is often highly technical and not readily accessible to non-specialists, further constraining meaningful engagement. While initiatives such as the citizen budget developed by the IoF represent important progress, efforts to simplify and widely disseminate fiscal information remain insufficiently institutionalized.

³

The Council of Ministers approved a draft law to establish a Ministry of Technology and Artificial Intelligence (AI), which remains subject to parliamentary approval. The proposed ministry is expected to lead national digital transformation efforts, including the development of digital strategies, regulatory frameworks, and unified public service platforms (Credit Libanais Economic Research Unit, 2025).

These challenges are compounded by a lack of public awareness of access-to-information rights and inadequate institutional responsiveness to information requests, both of which restrict the ability of citizens and civil society to effectively use available data. As a result, the demand side of fiscal transparency remains underdeveloped, diminishing the overall impact of transparency reforms. Strengthening citizen engagement therefore requires not only expanding access to information, but also ensuring its clarity, usability, and integration into structured and participatory processes.

Policy Recommendations

The following recommendations are structured across short-, medium-, and long-term horizons to strengthen fiscal transparency, institutional effectiveness, and accountability, while addressing gaps in implementation, coordination, accessibility, and data governance.

1. Strengthening the Legal and Regulatory Framework

Short Term

- Strengthen compliance with the Access to Information Law by requiring public institutions to designate information officers, establish clear procedures for handling information requests, and proactively publish information required under the law.
- Improve the accessibility, clarity, and public awareness of whistleblower reporting and protection procedures under the NACC.

Medium Term

- Standardize disclosure and reporting practices across ministries, municipalities, and public entities to improve the consistency and comparability of fiscal information.
- Intensify compliance monitoring mechanisms related to access-to-information and public procurement disclosure requirements.
- Improve coordination between institutions involved in transparency and anti-corruption implementation, particularly the NACC, PPA, and public administrations.

Long Term

- Establish a mandatory periodic review of the legal and regulatory frameworks governing access to information, whistleblower protection, and public procurement to identify and amend provisions that create implementation gaps, conflicting institutional mandates, or weak enforcement mechanisms.
- Progressively align transparency and disclosure regulations with evolving international standards and digital governance practices.

2. Enhancing Institutional and Oversight Capacity

Short Term

- Strengthen the operational and technical capacity of oversight institutions, including the NACC, CoA, CIB, and PPA, through targeted training, technical support, and improved data management practices.
- Designate transparency and data management focal points within key public institutions to improve responsiveness and coordination.
- Establish regular coordination and information-sharing mechanisms among oversight and regulatory bodies to improve institutional communication, reduce duplication, and support more coherent oversight practices.

Medium Term

- Advance the operationalization and consistency of reporting, referral, and follow-up procedures among oversight institutions to support more effective enforcement processes and institutional responsiveness.
- Broaden technical support and training programs for public entities to improve implementation of procurement and transparency requirements.
- Improve the consistency, accessibility, and user-friendliness of publicly available audit reports, inspection findings, and procurement information to reinforce transparency and enable more effective public oversight and accountability.
- Establish and operationalize the Complaints Authority provided for under Law No. 244/2021, including the appointment of its members and provision of the administrative, financial, and technical resources required for its effective functioning.

Long Term

- Institutionalize and enforce integrated coordination and information-exchange channels among oversight bodies and public institutions to strengthen accountability, improve interoperability, and support more cohesive governance systems.

3. Improving Digital Infrastructure and Fiscal Data Availability

Short Term

- Promote standardized fiscal data management practices, including harmonized publication formats and disclosure procedures across public institutions.
- Improve the accessibility and usability of fiscal information through simplified digital interfaces, searchable databases, and user-friendly presentation formats.
- Expand publication of fiscal and procurement information in accessible and machine-readable formats.

Medium Term

- Develop interoperable digital systems to enable secure and efficient data exchange among key fiscal and oversight institutions, including the MoF, PPA, and oversight bodies.
- Develop and enforce standardized operating procedures for data sharing, information exchange, and coordination among fiscal and oversight institutions.
- Fully operationalize the e-procurement system envisaged under Law No. 244/2021, including the progressive digitalization of procurement procedures and its consistent adoption and use across procuring entities.
- Consolidate fiscal and procurement information into more centralized and user-oriented digital platforms.
- Strengthen technical capacities within public institutions to support digital data management and open-data practices.

Long Term

- Progressively advance the interoperability, integration, and modernization of public fiscal data and digital management systems across institutions to support more reliable, accessible, and transparent public financial management processes.
- Strengthen MITAI's mandate to establish and enforce government-wide digitalization, interoperability, and data-sharing standards across public institutions.

4. Expanding Public Participation and Accountability**Short Term**

- Building on existing initiatives led by the MoF and the IoF, sustain and expand the publication of citizen-friendly budgets and simplified fiscal reports while enhancing their accessibility and usability.
- Increase public awareness of access-to-information rights and available complaint and reporting mechanisms through targeted outreach and communication efforts.
- Improve the clarity and public accessibility of fiscal and procurement information for non-specialist audiences.

Medium Term

- Strengthen collaboration with civil society organizations, media, and academic institutions to support independent analysis and broader public understanding of fiscal information.
- Develop more structured consultation and feedback mechanisms related to budget transparency and public spending through regular stakeholder dialogues involving policymakers, civil society, media, and relevant actors.
- Encourage wider public use and understanding of fiscal and procurement information through visual tools, public communication initiatives, and civic outreach efforts.

Long Term

- Institutionalize regular stakeholder consultation and participatory engagement practices within fiscal transparency and public accountability processes, including greater public participation in budget planning and consultation processes.

Conclusion

Fiscal transparency in Lebanon continues to face significant impediments driven by persistent implementation shortcomings, fragmented institutional arrangements, gaps in digital systems, and low levels of citizen participation. Although the government has put in place an extensive legal and institutional architecture, its impact is curtailed by inconsistent enforcement, insufficient alignment across entities, and capacity limitations within key institutions.

Addressing these hindrances calls for a comprehensive and integrated approach that moves beyond formal legal provisions to prioritize effective execution, institutional strengthening, and greater coherence across the system. Advancing digital systems, expanding access to usable data, and enabling meaningful public participation are essential to transforming transparency from a procedural obligation into a practical accountability mechanism.

Ultimately, strengthening fiscal transparency is critical not only for improving governance and restoring public trust, but also for enabling credible reform efforts and supporting Lebanon's long-term economic recovery.

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A Policy Brief is a short piece regularly published by LCPS that analyzes key political, economic, and social issues and provides policy recommendations to a wide audience of decision makers and the public at large.

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