



MONITORING MEDIA COVERAGE OF FISCAL TRANSPARENCY ISSUES

Study 2024

[Executive summary](#)

EXECUTIVE SUMMARY

**MONITORING MEDIA
COVERAGE OF FISCAL
TRANSPARENCY ISSUES**

STUDY 2024



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First:

GENERAL FRAMEWORK OF THE STUDY



1- Concepts of fiscal transparency

The concept of fiscal transparency in a state refers to ensuring the clarity and openness of information related to financial resources, government budgets, and the public sector. Fiscal transparency aims to promote good governance, accountability, public participation, and serve the public interest by providing detailed and clear information about how public funds are collected and spent, and how the government's financial resources are managed. Fiscal transparency is an important part of the concept of good governance, applying principles of accountability, justice, and participation. It is based on several key concepts and practices, including:

Financial disclosure:

This involves publishing accurate, comprehensive, and understandable financial information for the public, including financial resources, budgets, revenues, expenses, debts, and cash flows.

Financial accountability:

This includes mechanisms and procedures to ensure accountability for the use of public financial resources. It involves auditing government accounts by independent regulatory bodies and reporting the findings.

Transparency in government procurement and contracts:

This ensures transparent and fair procedures for selecting service providers and suppliers, signing contracts, and implementing government projects.

Public participation:

This encourages active participation of citizens and civil society in the financial decision-making process. Mechanisms for public participation can include workshops, public consultations, and forums.

2- Role of media in promoting transparency

The media plays a crucial role in covering fiscal transparency issues and holding the government and parliament accountable through the following:

Information and awareness:

The media can play a significant role in disseminating information and news related to fiscal transparency and relevant financial issues by providing objective reports and independent analyses. Journalists can also help raise awareness and understanding among the public about the importance of fiscal transparency and its impact on society.

Oversight and verification:

The media can undertake oversight and verification tasks to ensure compliance with fiscal transparency principles and requirements, and to uncover any illegal practices. Journalists can investigate sources of funding, government deals, and financial resource management to reveal any potential violations or corruption.

Enhancing participation and discussion:

The media can contribute to enhancing public participation and debate on financial transparency and government accountability by providing platforms for dialogue and discussion.

News and public disclosure

This involves disclosing matters and publishing them through media outlets, making information accessible to everyone. Public disclosure is one of the strongest tools for countering corruption by putting all information at the disposal of the public, judiciary, and competent authorities. Citizens, civil society organizations, and the media can help enhance transparency and accountability in public financial management programs and decisions, and they often do so. Whether at the national, regional, or local level, they are able, through their awareness, monitoring, and evaluation activities, to monitor public policies and highlight their shortcomings.

For civil society organizations and the media to fully perform this role, they must be knowledgeable about the technical concepts related to public financial management. Complex or even convoluted financial reports, with unclear data without explanation, can impede fiscal transparency and accountability. Hence, the importance of empowering journalists in the fields of economics and public financial management to effectively play their oversight role.

In general, the media plays a crucial role in promoting fiscal transparency and holding the government and parliament accountable by providing essential and necessary information to monitor government activities, enlighten public opinion, and expose unlawful practices. This interaction between the media and the public enhances a better understanding of financial issues and the requirements of fiscal transparency, pushing towards accountability and holding officials responsible.

3- Objectives and methodology of the study

Objectives of the study:

This study aims to cover the following points:

- Topics covered by the media regarding fiscal transparency issues.
- The extent of coverage and the importance given by the media to these issues.
- The nature and type of coverage.
- The main actors involved in the coverage.
- The comprehensiveness of the coverage in terms of including various groups, including those marginalized politically, economically, and socially in the public debate.
- The sources of information used by the media, their types, and how they are handled.
- Media coverage of sectoral reforms and their reflection in the general budget.
- How Lebanese media cover these issues in terms of journalistic professionalism, specialization, and understanding the requirements of transparency in public financial matters and the public's right to participate and be informed through case studies of specific topics or coverages.
- Media follow-up on the positions of regulatory bodies concerned with public finances and the importance given to them.

Methodology for analyzing media coverage:

The study relies on both quantitative and qualitative analysis of media coverage of fiscal transparency issues in evening television news bulletins and monitored journalistic coverage over a two-month period, from December 1, 2023, to January 31, 2024. This was conducted according to detailed guidance models for collecting and analyzing data related to a set of variables and classifications:

- Topics related to main coverage and specific coverage.
- The type and placement of coverage in the context of daily news and its size, and the fiscal transparency requirements it indicates.
- The legal texts and documents referred to, as well as the main actors in the coverage and other participants in the public debate, the specific target groups, the media sources and their types, the media tone, and the style of coverage.

Media material subject to monitoring and analysis:

The monitoring and analysis process involves collecting media coverage of fiscal transparency issues and then studying them. The media material includes all news coverage, whether in television news bulletins or in journalistic reports and investigations, that falls into the following main categories:



Media coverage of fiscal transparency issues

- Public finances and the state budget
- Public tenders and government deals.
- Oversight of public spending.
- The financial and reform plans.
- The financial management of the Central Bank of Lebanon.

Monitored media outlets:

The study included monitoring evening news bulletins on 6 television channels and the total journalistic coverage in 4 daily newspapers throughout the specified two-month period extending from December 2023 till January 2024.



Monitored media outlets

Television Channels:



- LBCI
- MTV
- TL
- AL JADEED
- AL MANAR
- OTV

Daily Newspapers:



- Nidaa Al Watan
- An-Nahar
- L'Orient-Le Jour
- Al-Akhbar

Other Media:

Websites

Radio and television talk shows



Second:

RESULTS OF MONITORING MEDIA COVERAGE OF FISCAL TRANSPARENCY ISSUES

Results of monitoring media coverage of fiscal transparency issues

Fiscal transparency aims to serve the public interest and enhance good governance by providing detailed and clear information on how public funds are collected and spent, and how the state's financial resources are managed. The media plays an important role in promoting fiscal transparency and holding the executive and legislative authorities accountable by providing essential information for monitoring government actions, enlightening public opinion, evaluating overall performance, and uncovering unlawful practices.

The monitored period was marked by several significant events related to public finances, such as the discussion and approval of the budget in the Parliament, discussions on economic reform plans, and the approval of the pension and social protection law, among other topics directly related to public finances. The budget discussions, which spanned several days in the Parliament, received the most coverage due to their political, social, financial, and economic significance.

1- Distribution of news reports:

- The number of news reports on evening television news bulletins concerning fiscal transparency issues: 164 reports.
- The number of reports in the monitored newspapers on the same subject: 131 coverages.

The number of news reports on television that explicitly or implicitly referred to any fiscal transparency requirements were 46 reports, which constitutes 28% of the total. In the press coverage, the number reached 55 reports, accounting for 42% of the total.

295

Monitored of news reports
on evening television news bulletins and
newspapers concerning fiscal
transparency issues



131

Newspapers
Reports

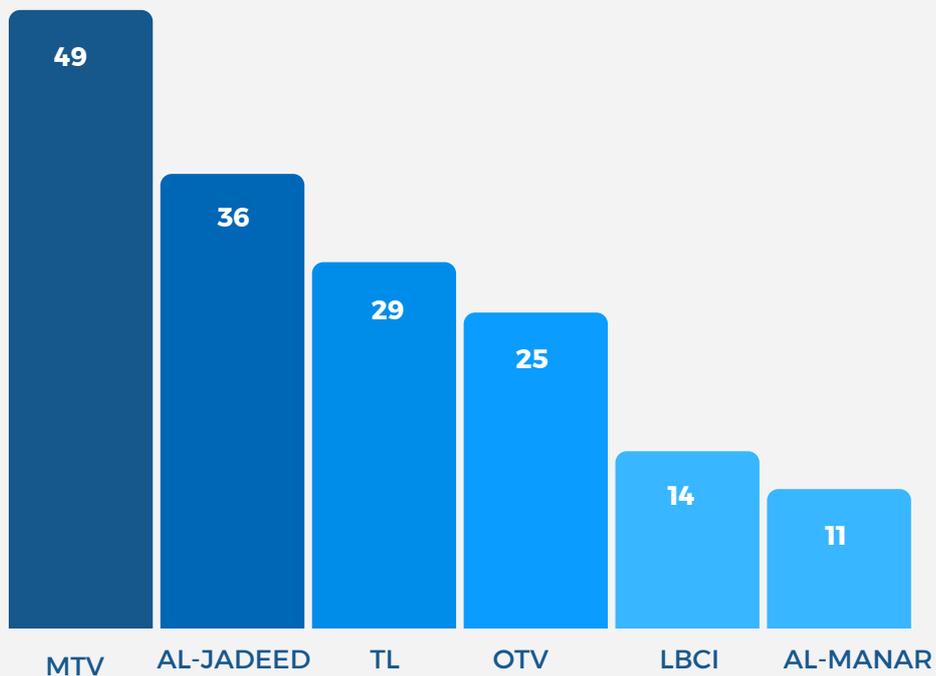


164

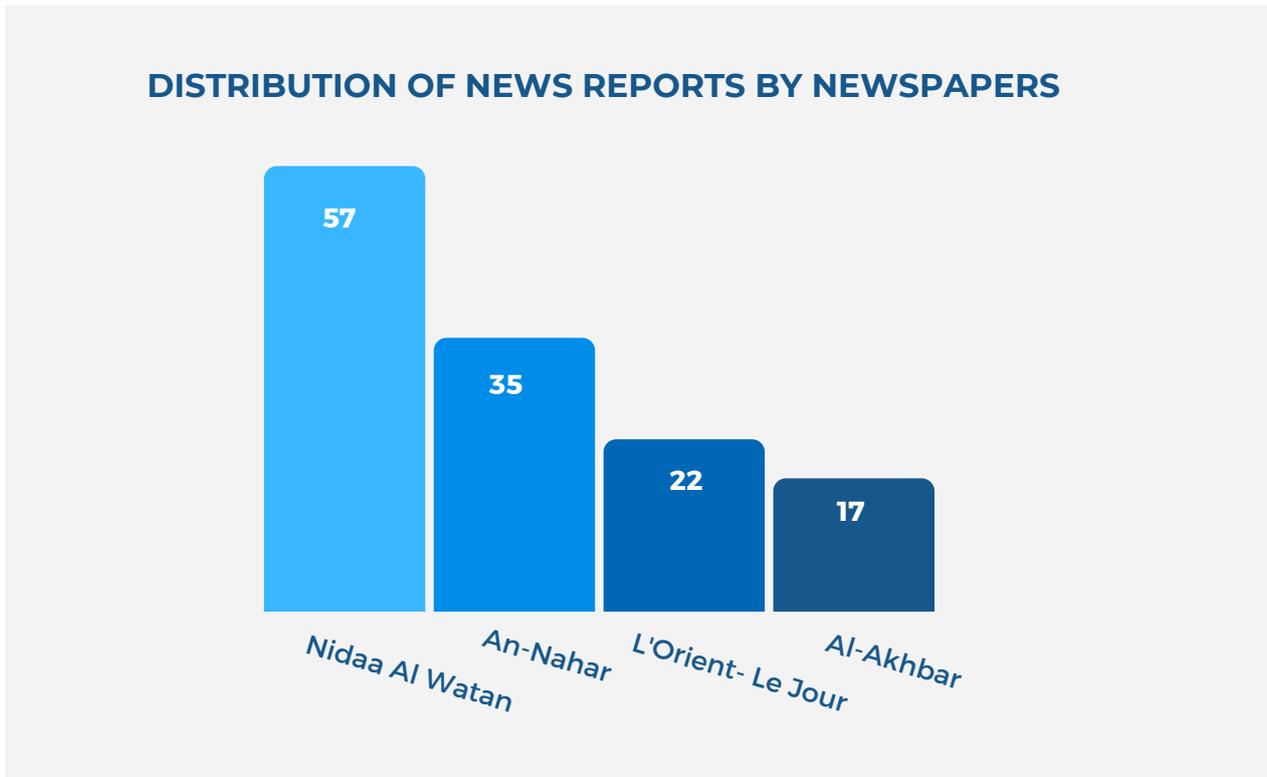
News bulletins
Reports

Distribution of news reports by TV channels:

DISTRIBUTION OF NEWS REPORTS BY TV CHANNELS



Distribution of news reports by newspapers:

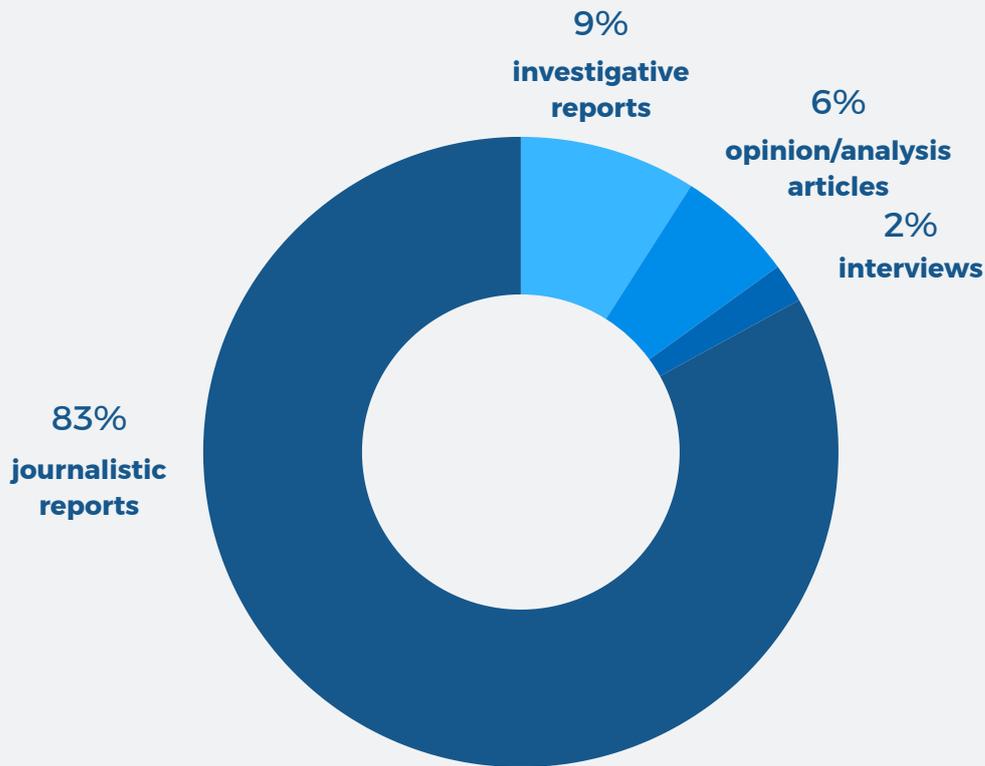


2- Distribution of coverage types

In the types of coverage reported by the newspapers, the dominant type was journalistic reports, which accounted for 83% of the total coverage. This was followed by investigative reports at 9%, opinion and analysis articles at 6%, and interviews at 2%.

As for the type of coverage in television news bulletins, the majority were news reports, with investigative reports and interviews being absent.

DISTRIBUTION OF COVERAGE TYPES BY THE NEWSPAPERS

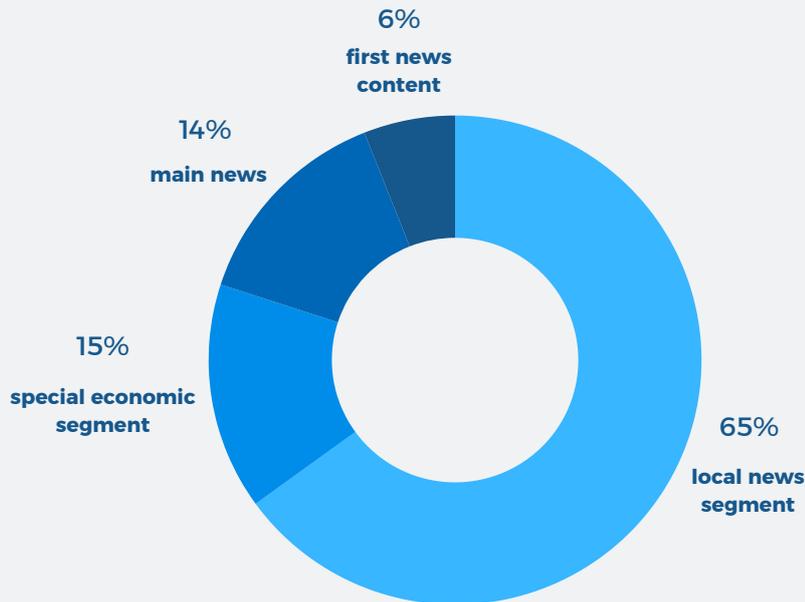


3- Placement of media coverage

Regarding the placement of fiscal transparency issues in evening television news bulletins, 6% appeared as the first news content in the news introduction, and 14% appeared as the main news item. 15% of the reports appeared in a special economic segment, and 65% appeared within the general local news segment.

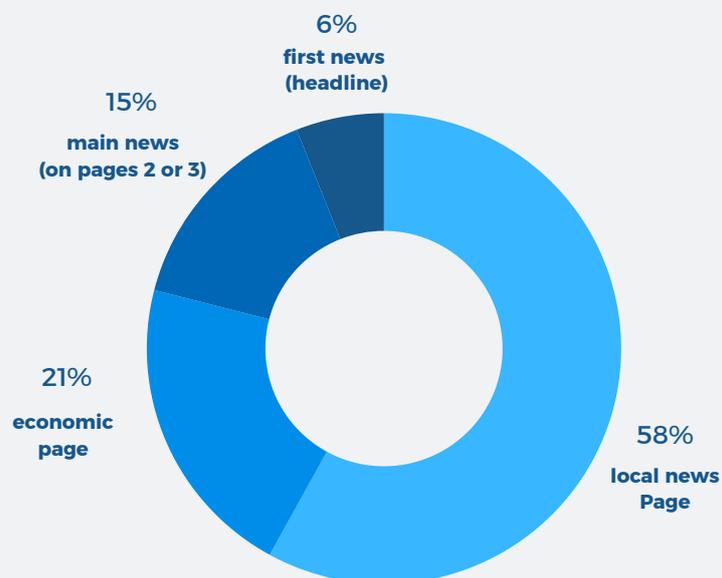
Thus, 20% of the news related to fiscal transparency occupied a primary position in the news bulletin. This percentage appears high due to the budget discussions during the monitored period, which involved political disputes of interest to the news bulletins. Generally, Lebanese media prioritizes political news over economic issues.

PLACEMENT OF FISCAL TRANSPARENCY ISSUES IN EVENING TELEVISION NEWS BULLETINS



Regarding the placement of fiscal transparency issues in newspapers, the distribution was similar to that in television news bulletins. 6% appeared as the first news item (headline), and 15% appeared as the main news item (on pages 2 or 3). 21% appeared on the economic page, and 58% appeared within the internal local news pages.

PLACEMENT OF FISCAL TRANSPARENCY ISSUES IN NEWSPAPERS



4- Main topics of media coverage



The main topics of the television reports were distributed as follows:

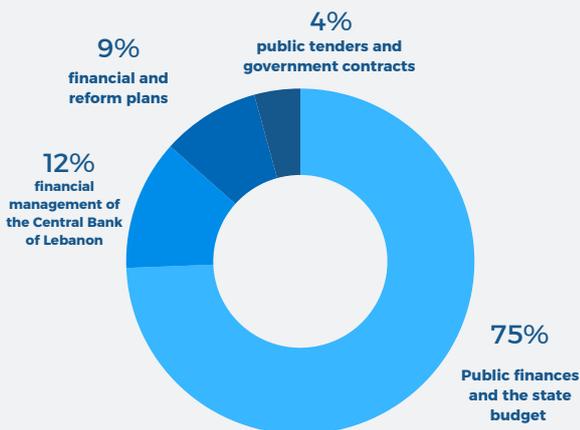
Public finances and the state budget: 75%, a dominant percentage given the monitoring period coincided with the budget discussions in the parliament. Financial management of the Central Bank of Lebanon: 12%, financial and reform plans: 9%, public tenders and government contracts: 4%, and public spending oversight: 0%.



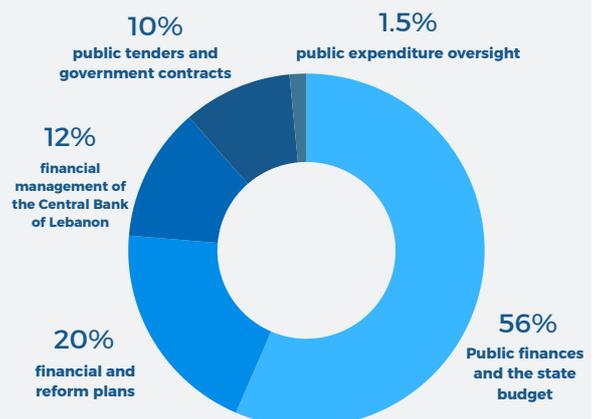
The main topics of the newspaper reports were distributed as follows:

Public finances and the state budget: 56%, financial and reform plans: 20%, financial management of the Central Bank of Lebanon: 12%, public tenders and government contracts: 10%, and public spending oversight: approximately 1.5%.

Distribution of the main topics in the television reports



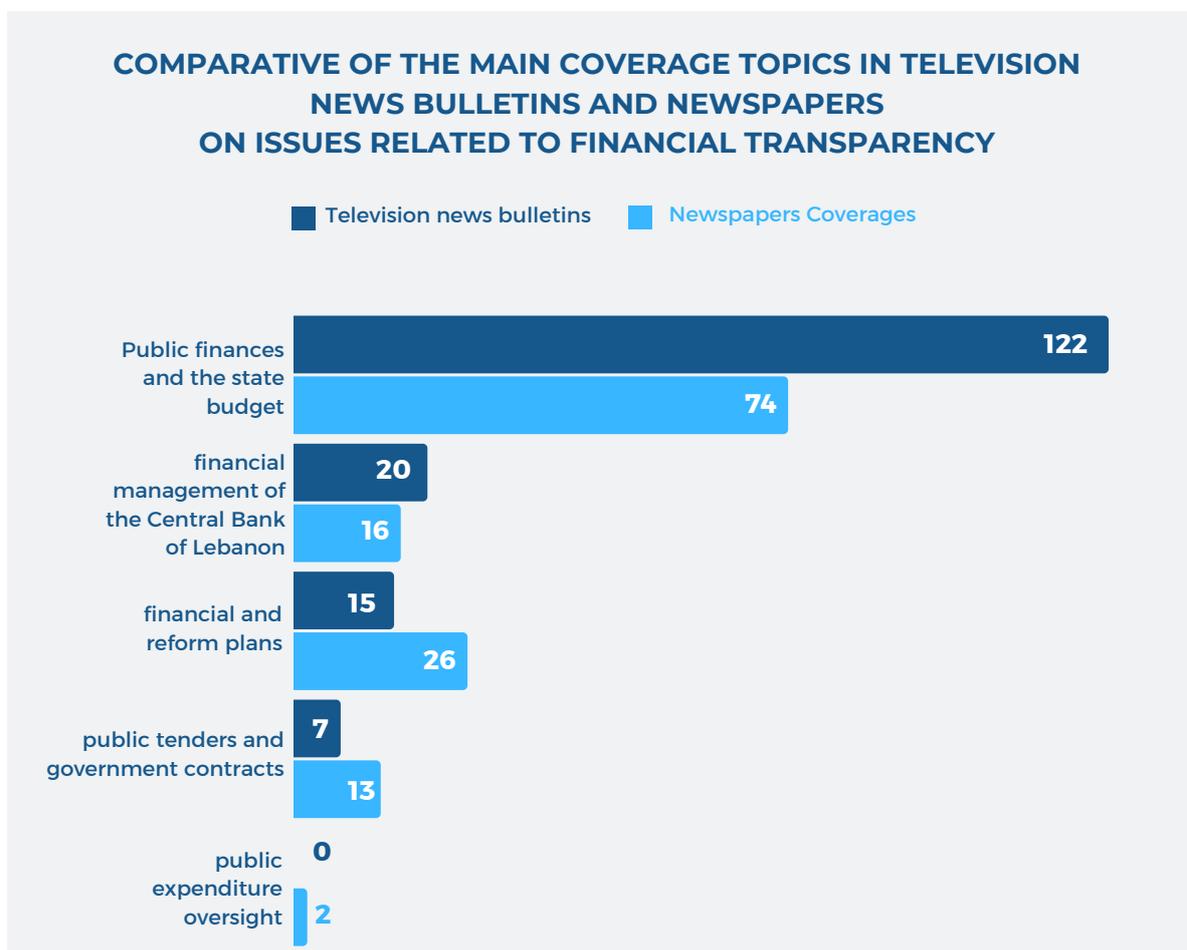
Distribution of the main topics in the newspaper reports



5- Media coverage according to media interests

Media interests in their coverage and choices vary according to their editorial policies and current events. Television channels prioritize live coverage by following events or daily developments. Therefore, the topic of public finances and the state budget garnered 75% of the coverage, especially due to the channels following the general budget discussions in the parliament. In contrast, newspaper coverage rates were higher for the financial and reform plans and public tenders and government contracts .

Television coverage of the budget discussions in the parliament reached a total of 42 reports. Al-Manar TV only dedicated one report to this topic compared to 12 by Tele Liban (TL), 9 by MTV, and 8 by OTV. However, two other topics stood out in the overall television coverage, each receiving 19 reports: taxes, fees, and expenditures, and revenues related to ministries.



In newspaper coverage, there is a significant disparity in editorial choices. The budget discussion topic closely followed by Al-Nahar newspaper, which was the first topic in terms of the number of reports (11 reports), received only one coverage in Al-Akhbar newspaper. Similarly, some topics were completely absent in some newspapers while others paid them significant attention, such as the financial and reform plan topic, which appeared in four reports in Nidaa Al-Watan newspaper but was absent in other newspapers. One topic that received considerable joint interest from the newspapers was the allocation of losses and depositors' funds.

6- Fiscal transparency requirements in media coverage

News reports addressing one of the fiscal transparency requirements use either direct or indirect references. Direct references are explicitly adopted by the media outlet, while indirect references appear in the statements of primary or secondary actors whose opinions are reported by the media outlet.

The number of news reports in news bulletins that directly or indirectly referred to one of the fiscal transparency requirements was 46 out of 164 monitored news reports, representing 28%. In newspaper coverage, 55 out of 131 news reports referred to fiscal transparency requirements, representing 42%.



In news bulletins

46/164

reports referred to fiscal
transparency requirements



In newspaper coverage

55/131

reports referred to fiscal
transparency requirements

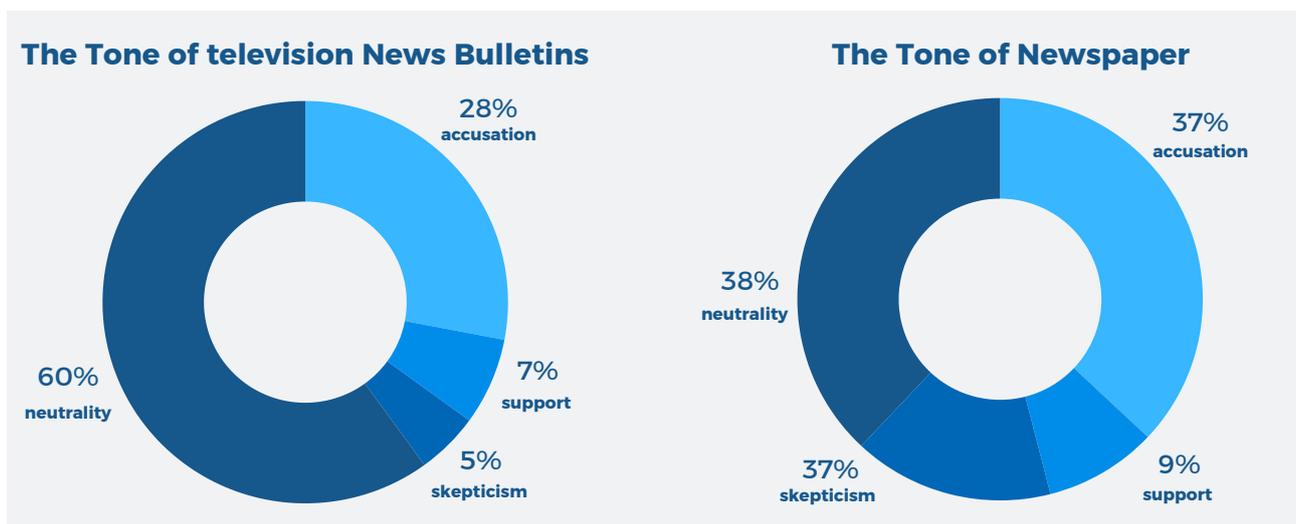
7. Direct reference to documents and laws related to fiscal transparency

Fiscal transparency issues are closely linked to a set of documents and laws that define the standards, rules, and procedures that constrain the work of the authorities and identify the different beneficiaries and stakeholders. Therefore, referring to these documents and laws in media coverage gives a scientific and professional touch to the issues raised. It also contributes significantly to verifying and auditing information, uncovering violations and their consequences, and making this information available to the public and official entities such as judicial and oversight bodies. It is also an indicator of the extent to which journalists have access to information, especially documents that are not publicly available.

It was found that the percentage of news reports in television news bulletins that made direct reference to documents and laws related to fiscal transparency was 24%. In newspaper coverage, the percentage of direct reference to documents and laws related to the same topic was 33%.

8. Media tone in coverage

In the tone of television news bulletins, neutrality dominated at 60%, while the tone of accusation was about 28%, skepticism 5%, and support only 7%. Conversely, newspapers recorded a lower rate of neutrality at 38%, while the rate of accusation rose to 37% and skepticism to 16%. The rate of support did not differ much, totaling 9%.



9. Main actors in coverage

Media coverage focused on main actors who significantly influence or shape public policies. Members of the parliament topped the list of main actors in both television and newspaper coverage, with a percentage of 47% in each. Members of the government and officials from the Central Bank of Lebanon also emerged as main actors. In television coverage, 87% of the main actors are from official authorities, with the private sector only featured as main actors in about 13% of the coverage. Similarly, in newspaper coverage, the private sector appears as a main actor in only 12% of cases.

Main actors in coverage



Government



Members of
The Parliament



Central Bank
of Lebanon

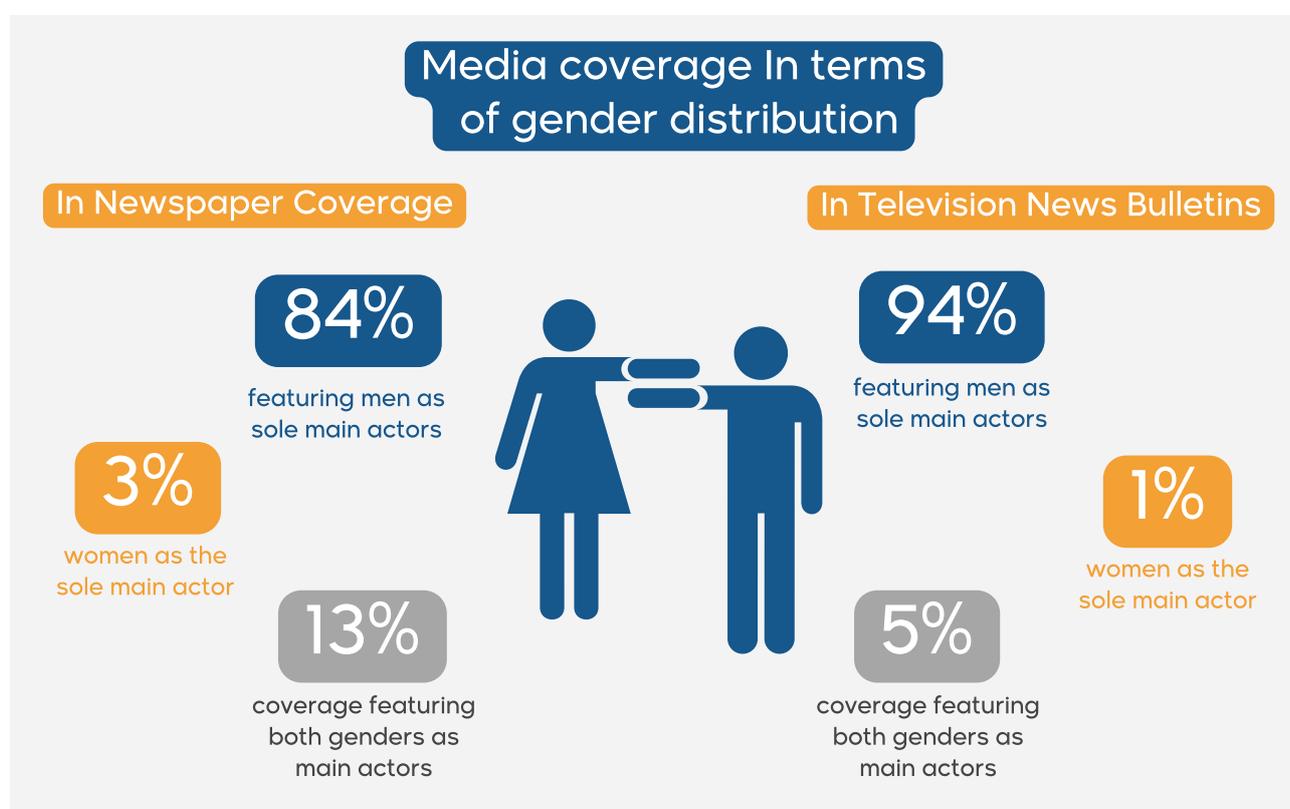


Private Sector



10. Distribution of main actors by gender

In terms of gender distribution, male actors were prominently featured in television news broadcasts, with 94% featuring men as sole main actors, compared to 1% for women as sole main actors. Meanwhile, 5% of the coverage featured both genders as main actors. Similarly, women featured less prominently in print media, with 3% featured as main actors compared to 84% for men, and 13% for coverage featuring both genders as main actors.



11- Distribution of specific target groups in coverages

Despite the fact that public finance issues directly or indirectly affect various segments of the population, television news coverage only addressed two social groups: those with chronic diseases and low-income earners, which were mentioned in some budget discussions. Newspaper coverage does not differ from television in terms of diversity, as it only covered low-income earners.



Third:

CASE STUDIES ON ISSUES RELATED TO FISCAL TRANSPARENCY

Case studies on issues related to fiscal transparency

The House of Representatives passed the law concerning "Amending certain provisions of the social security law and establishing the retirement and social protection system." Despite the importance of this law, there was no in-depth coverage of the new law in television and radio news broadcasts. The news reports only provided superficial coverage of the event without delving into the details, challenges, and obligations imposed by the law. Additionally, there were no interviews with neutral experts or opponents of the project to shed light on the comments regarding it.

Most media outlets covered the approval of the Sovereign Wealth Fund Law in the parliament; however, many only reported the session's proceedings and its details without addressing the meaning of the Sovereign Wealth Fund, the text of the law, or its significance. Such coverage, lacking depth and a comprehensive view, tends to be narrative without evaluation or criticism, and lacks the disclosure and educational aspects expected of it.

In their coverage of the Sovereign Wealth Fund Law, television channels failed to provide essential information for understanding the fund's mechanisms. The channels hosted voices defending the law and its proponents rather than neutral experts or opponents of the project, which could have helped highlight potential flaws in the law or present the observations made by its critics.



Fourth:

CONCLUSIONS

Conclusions

Lebanese media often prioritize political issues over economic ones, despite the fact that the economy is the foundation and primary measure of success for various political systems. Political parties and government programs in most countries are based on economic proposals and governance projects aimed at enhancing citizens' lives, improving services, and achieving social development.

In recent years, Lebanese media have started to place greater importance on economic issues, especially due to the ongoing economic crisis, the social suffering of the people, the collapse of the Lebanese pound, and the banking sector's downfall, among other factors. However, recurring political and security crises often push political matters back to the forefront. Media can play a crucial role in highlighting economic issues, governance matters, and monitoring public financial management by covering financial transparency issues and holding the government and parliament accountable. Alongside citizens, civil society organizations, activists, and intellectuals, media can help enhance transparency and accountability in public financial management programs and decisions.

This study aimed to encompass the topics of media coverage of fiscal transparency issues in Lebanon by monitoring the coverage of these issues over two months and analyzing the media's approach to this subject. The monitoring period (December 2023 and January 2024) coincided with two significant events: the ongoing war on Lebanon's southern borders and the discussion and approval of the general budget in the Parliament. As a result, the political and security situation generally took precedence in the coverage, while the discussion of the budget dominated the economic and financial issues.

By monitoring evening television news bulletins, newspapers, and following some news websites, conclusions can be drawn about how these media outlets handle issues related to fiscal transparency.

News style:

Television channels often presented topics related to public finance in their news bulletins as news reports, lacking criticism, expert opinions, or journalistic balance. Some of these reports were promotional for a particular political party. Such coverage, devoid of in-depth analysis and presentation of multiple perspectives, tends to be narrative without evaluation or criticism and lacks the expected disclosure and educational aspects. Investigative reports and interviews with diverse voices often help showcase, explain, and assess the news, providing the audience with different angles to understand events. In their absence, the audience is left with a single perspective that lacks diverse opinions and analyses.

Media outlets frequently follow events rather than create them, such as tracking the agendas of ministers, MPs, and influential figures, leading to repeated coverage of topics even if they are not significant. Meanwhile, important topics deserving of coverage and attention remain marginal, such as the work of regulatory bodies, off-budget spending, financial balance, and budget deficits. This is evident as major topics like oil extraction agreements, the cash economy, customs duties revenue, the accounts of Electricité du Liban, municipal revenues, and the work of regulatory bodies received less than 1% of coverage for each topic, despite their significant importance and relevance to public administration and citizens' daily lives.

Editorial policy diversity:

The importance given to economic issues by media outlets varies according to the editorial policy of the media institution and prevailing general conditions. The difference in the interests of these media institutions was significant. For instance, MTV devoted 30% of its coverage to economic issues, whereas Al-Manar dedicated about 7%, and LBCI did not exceed 9%. Similarly, in newspapers, Nidaa Al-Watan dedicated 43% of its coverage to fiscal transparency issues, while Al-Akhbar allocated only 13%.

Despite the diverse editorial policies of media institutions, there was one topic that received significant attention across all monitored newspapers: the issue of loss allocation and depositors' funds. This topic received high coverage from all the monitored newspapers. MTV covered this topic extensively, followed by Al-Jadeed and Tele Liban to a lesser extent, while it was absent from Al-Manar, LBCI, and OTV.

Media outlets often follow the agendas of political forces that "create events." The topics that receive primary coverage are those addressed by the main actors, who are predominantly in political positions of power. Meanwhile, media initiatives to investigate issues related to public finances and other economic, financial, and administrative policies are notably absent, despite their importance.

Parliamentary budget discussions were prominently covered by the media, especially in television news bulletins, which generally align their reports with immediate events. Consequently, budget-related news accounted for 75% of the coverage on public financial topics in television bulletins during the two monitored months and 56% in press coverage, even though the budget discussions lasted only three days. This also indicates the limited ongoing media coverage of public finance issues.

The tone of the media coverages:

In the critical stance displayed in news coverage regarding public finance topics, newspaper reports appear more critical than television news. The tone in television news was neutral about 60% of the time, whereas neutrality in newspapers was around 37%. Furthermore, newspaper reports had an accusatory and skeptical tone in about 53% of the cases, compared to approximately 33% in television coverage. This difference is due to the close alignment of television coverage with events and officials' statements, while newspaper reports provide more space for opinion, criticism, and evaluation.

50% of the topics addressed with an accusatory tone in television news bulletins were related to budget discussions and taxes, which were under debate in the Parliament. In newspaper coverage, the leading topic addressed with an accusatory tone was the allocation of losses and depositors' funds, accounting for about 17%. This was followed by the budget topic at around 13%. The high percentage of accusatory tone in the channels' coverage of the budget issue is due to the significant attention it received in their news reports.

Main actors in media coverages:

Media coverage focused on main actors who significantly influence or shape public policies. Members of parliament, ministers, and public sector officials topped the list of main actors (87% for television and 88% for newspapers). The media followed these actors closely, giving them the main role in coverage and conveying their opinions and interventions. As a result, the space occupied by these actors was overwhelming, marginalizing other actors in the public sphere. Meanwhile, issues of public finance and economic crisis management are national topics that concern opinion leaders in society and various social groups and should not be confined to official authorities.

The topic of expenditures and revenues related to ministries held a prominent place in television coverage (19 reports) compared to just one report in newspapers, which is noteworthy. This can be explained by the fact that television channels close to political parties participating in the government are the ones that aired the highest proportion of these reports, aligning with the officials close to them.

Experts' opinions on public finance issues were mentioned infrequently and always as secondary actors, while the views of civil society and other social actors were absent, which deprives the coverage of balance, diversity of opinion, and prevents the presentation of events from different perspectives.

Regarding gender distribution, the main actors in television news broadcasts were predominantly male, with 94% of the coverage featuring men as sole main actors, compared to 1% for women as sole main actors. Meanwhile, 5% of the coverage featured both genders as main actors. Similarly, in newspaper coverage, women were only featured as main actors in 3% of the reports while 13% of the coverage featured both genders as main actors.

The diversity of sources

Referring to reliable and specialized sources is considered a necessity in journalistic work and an indicator of its quality and professionalism. However, an analysis of television news coverage related to fiscal transparency reveals that 90% of the coverage did not refer back to a specific source. Only 10% of these coverages relied on sources. The percentage of sources in press coverage was slightly higher than that in television news, reaching 15%.

A case study of two laws passed by the Parliament showed a lack of real follow-up by television news bulletins to explain them to the public, shed light on their importance, highlight the gaps in the texts, and address the difficulties encountered in their implementation. Delving into the texts of these laws and explaining them was particularly done in radio and television talk shows.

Radio and television talk shows carried a diversity of opinions, shedding light on the multiple dimensions of these issues, including financial ones. The discussions allowed highlighting gaps in the laws or proposing necessary reforms in this field. They gave voice to political actors beyond the main ones and served as an important source for delving into the laws under discussion. Additionally, journalistic reports, including those in digital platforms, highlighted gaps and difficulties hindering the implementation of the enacted laws.



Fifth:

**REQUIREMENTS
OF FISCAL
TRANSPARENCY
IN PUBLIC
FINANCIAL
ISSUES AND THE
PUBLIC'S RIGHT
TO
INFORMATION
AND
PARTICIPATION**

Requirements of fiscal transparency in public financial issues and the public's right to information and participation

Public financial transparency is a crucial element in effective public financial management. It helps build trust, supports economic sustainability, and ensures accountability. Governments must commit to the requirements of fiscal transparency to help ensure financial accountability, transparency, assist citizens in holding their leaders accountable, and facilitate more informed public discourse.

The requirements of fiscal transparency include:

1. Enactment of an official general budget that specifies expected revenues and planned government expenditures.
2. Public and periodic publication of financial documents related to the budget proposal, approved budget, and annual financial statements to enable the public to monitor government revenues and expenditures. This includes budget texts, budget circulars, annual reports, semi-annual reviews, year-end reports, etc.
3. Access to debt information: Government debt information, including debts of government entities, should be made available to the public to facilitate the assessment of the country's financial risks.
4. Accuracy and completeness: Budget documents should generally be complete and reliable, accurately reflecting government revenues and expenditures.
5. Detailed expenditures and revenues: Budget documents should include detailed information about allocations to government institutions and revenues generated from them.

6. Publication of public tenders, especially those related to the exploitation of state resources, with various documents and legal justifications to uphold the public's right to information and hold those in power to account.
7. Oversight and monitoring: Budgets of executive offices, the military, and intelligence services should be published and monitored to ensure effective control and appropriate use of financial resources.
8. Supplementary budget publication: In cases where actual expenditures and revenues significantly differ from estimated figures, supplementary budgets should be published to clarify the differences and achieve further transparency.
9. Independence of the Supreme Audit Institution in budget execution and its ability to provide reliable and timely reports evaluating the government's financial performance and disclosing any potential violations, as well as monitoring outcomes.

These are some of the requirements of fiscal transparency that governments must adhere to in order to help ensure financial transparency and accountability. These requirements must be supported by strong political will to enhance transparency and provide relevant financial information to the public.

Maharat Foundation

Address:

Jdeideh, Matn
Beirut, Lebanon

Contact Information:

Website: maharatfoundation.org
Email: info@maharatfoundation.org

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