

# Open Budget Survey 2019

Questionnaire

Egypt

April 2020

# Country Questionnaire: Egypt

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2018-19

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the FY to be evaluated, but there is no document link provided. This is a press release from the Egyptian Ministry of Finance referring to the PBS 'highlights' (in Arabic), on April 13th, 2018: <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-13-4-18.aspx> And from there, checking the budget statement pages, specifically for FY 2018-19:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx> The PBS as a linked document is provided through the 7th link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget\\_2018-2019\\_12-April-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget_2018-2019_12-April-2018.pdf)

Government Reviewer

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Link: <http://www.youm7.com/story/2018/4/13/%D9%86%D9%86%D8%B4%D8%B1-%D8%A7%D9%84%D9%86%D8%B5-%D8%A7%D9%84%D9%83%D8%A7%D9%85%D9%84-%D9%84%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%89-%D9%84%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-2018-2019/3742588>

Comment:

Here, I have a comment about the EBP and PBS.

As I know the PBS is a document that must be published at least one month before the EBP to give the public the space to discuss it and give the government time to make any amendments before submitting the EBP to the legislature.

The situation here is a bit strange. The government rightfully published the PBS in (April 13) one month before the EBP (May 13). However, the government (minister of finance) submitted the EBP just two days after they published the PBS. The minister submitted the EBP to the parliament in April 15, and the EBP itself published on the MOF website on (May 13) which is right when it comes to the period between the PBS and EBP. However, PBS publication is assessed from the date the EBP was submitted to parliament.

Peer Reviewer

Opinion: Agree

Comments: I agree with option d, given that this document was 'released' or 'prepared in time' on April 13th, 2018, two days before releasing the EBP to the legislature. The source link for the document is: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget\\_2018-2019\\_12-April-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget_2018-2019_12-April-2018.pdf) The MOF's news page referring to the release of the PBS: <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-13-4-18.aspx> The link provided is from a news outlet.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: The PBS was published on Ministry of Finance website on April 13th, which is Less than two months in advance of the budget year, and at least one month before the Executive's Budget Proposal was officially published to the public according to IBP 2019 manual in page 13, kindly find the link below: <https://bit.ly/2Ljtjxv> The presentation of the Minister two days after the publication of the PBS was to expand the content of the PBS which contained some elements of the EBP. Per Egypt's PFM law, the presentation on April 15 was not the EBP itself. It was meant to solicit inputs from parliamentarians before the actual submission of the EBP. The Minister then presented the actual EBP on May 13 conforming with Egypt's PFM law. Moreover, The link provided by the researcher is not relevant to question, as it presents a media coverage of the PBS on 15th of April & NOT EBP and it doesn't include any proof on disclosing the EBP to legislature nor its data . Further more, a screenshot and attachments (1, 2, 3, 4) of both documents will be send in a separate mail to indicate the difference, with the proof on publishing EBP on May 13. This means that the PBS was publicly available within the time frame of OBS Score, one month before the publishing of the official EBP, and two month before the end of the fiscal year.

Researcher Response

Disagree with the government. The methodology of the OBS states that the PBS must be published at least one month before the EBP is submitted to the parliament. Here, in this case the government submitted the submitted the PBS just two days before submitting the EBP. The answer remains (d).

IBP Comment

IBP acknowledges and appreciates comments, evidence sent by the government. IBP understands the title of EBP to be "Draft Financial Statement on State's General Budget for Fiscal Year 2018/ 2019". Evidence supports that the EBP was submitted to parliament on April 15th 2018 and subsequently published on Ministry of Finance's website on 15th May 2018. As per OBS methodology and guidelines, "for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration". IBP understands that the Pre-Budget Statement for Fiscal 2018/ 2019" was not published online within these requirements, therefore qualifying for option D. Links: <https://goo.gl/jcQz57> Parliament sessions highlighting state budget submission (week of April 15th 2018): <https://timep.org/epw/week-in-brief-april-15-2018-april-21-2018/> Parliament sessions highlighting preliminary budget discussions (week of March 25th): <https://timep.org/epw/week-in-brief-march-25-2018-march-31-2018/> Published details of the budget: <https://www.youm7.com/story/2018/4/15/%D9%86%D9%86%D8%B4%D8%B1-%D8%AA%D9%81%D8%A7%D8%B5%D9%8A%D9%84-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%AC%D8%AF%D9%8A%D8%AF%D8%A9-%D8%A3%D9%85%D8%A7%D9%85-%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D8%B5%D9%88%D8%B1/3744645>

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

13/4/2018 13/5/2018

Source:

Link (1) - Media coverage: <https://goo.gl/Z9SN4t>

Link (2) - Media coverage: <https://goo.gl/3VheaS>

Comment:

The OBS guidelines state that "...for a PBS to be considered publicly available, it must be made available to public one month before the Executive's budget proposal is submitted to the parliament for consideration". In Egypt, during FY 2017-18, the PBS was published on 13 April 2018, and the draft budget was submitted to parliament on 15 April 2018 (see link: <https://goo.gl/jcQz57> ). Hence, for this fiscal year, response "d" applies.

Peer Reviewer

Opinion: Agree

Comments: According to the MOF's news page press release concerning the PBS and the news outlet sources provided, the PBS for FY 2018-19 was

finalized on April 13th, 2018. The MOF's press release: <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-13-4-18.aspx> PBS FY 18/19 document source link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget\\_2018-2019\\_12-April-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget_2018-2019_12-April-2018.pdf) State Budget FY 18/19 page containing most budget documents: <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx>

Government Reviewer

Opinion: Disagree

Suggested Answer: The PBS was published on Ministry of Finance website on 12th of April 2018 & NOT 13th, which is Less than two months in advance of the budget year, and at least one month before the Executive's Budget Proposal was officially published to the public according to IBP 2019 manual in page 13. This means that the PBS was publicly available within the time frame of OBS Score, one month before the publishing of the official EBP, and two month before the end of the fiscal year. Hence, for this fiscal year, response "c" applies. Find Below the Link:

<https://bit.ly/2Ltjexv> Moreover, The two aforementioned links provided by the researcher are not relevant to question, as it presents a media coverage of the PBS on 15th of April & NOT EBP and it doesn't include any proof on disclosing the EBP to legislature nor its data . We will send you a screen shot of both documents with the date of disclosure to public indicating the difference btw them , with the proof on publishing EBP officially at May 13.

Researcher Response

According to the links from the MOF website as well as the media coverage to the MOF minster speech in the parliament my answer is correct and the PBS published in April 13th, 2018.

IBP Comment

IBP acknowledges comments and evidence sent by government reviewer. The difference in dates of publication does not impact public availability status of the Pre-budget statement.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The MOF publishing date on their official website is April 13, 2018, I have a screenshot for the publishing date, but unfortunately there is no option to attach the screenshot. Also, media websites covered the news in the same day and the day after.

Source:

Link (1) Media coverage: <https://goo.gl/Z9SN4t>

Link (2) Media coverage: <https://goo.gl/3VheaS>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The MOF's news pages are my main source for keeping tabs on when information/documents are released by the ministry. The Arabic version is the most accountable, it can be found on the Arabic home page on the top left. For me as a reviewer looking at this retrospectively, I believe the only source to truly determine the true date are the news pages provided as well as the date seen in the link from the MOF's press release: <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-13-4-18.aspx>

Government Reviewer

Opinion: Agree

Comments: The date of publication was determined through MOF website on 12th of April 2018 & Not 13th of April 2018.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Link for the PBS: <https://goo.gl/82X4J7>

Link (1) Media coverage: <https://goo.gl/Z9SN4t>

Link (2) Media coverage: <https://goo.gl/3VheaS>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The first link provided is the document source link from the ministry.

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Link: <https://goo.gl/82X4J7>

Comment:

The PBS published in PDF

Peer Reviewer

Opinion: Agree

Comments: The document is not considered published in time, but it is provided in PDF only when it is published.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: b. Yes, some of the numerical data are available in a machine readable format The PBS is already published at the official ministry of finance website in a PDF Format. However, Some of the data (Fiscal data of the FY18/19) are presented in machine readable excel sheet, and HTML formats in two access points: 1- <http://www.mofdigitalgate.gov.eg> which is the new MOF Open Data Platform, 2- [www.mof.gov.eg](http://www.mof.gov.eg) official website in Excel format within the section of in-year reports Kindly check the links below: 1-Open Data Plat Form:(Data of State Budget 2018/2019) (Page 20 and 17 in PBS) <https://bit.ly/2G386Uj> (Kindly Note that there is a slight change btw Budget Data for FY18/19 presented within the PDF document & the actual data on digital gate as it was updated after getting approved by President) 2- MOF Official Website: <https://bit.ly/2Lma9qQ> (Kindly choose The sub link is in excel format [جدول مؤشرات المالية العامة القسم الرابع](#) (Data of State Budget 2018/2019) (Page 20 and 17 in PBS) (Kindly Note that there is a slight change btw Budget Data for FY18/19 presented within the PDF document & the actual data on digital gate as it was updated after getting approved by President)

IBP Comment

Many thanks to the reviewers for their comments. Please see researcher's comments to indicator PBS-2. As per OBS methodology, if a document is assessed as not publicly available, option "d" applies.

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy*

(and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Link: <https://goo.gl/82X4J7>

Comment:

The document is not publicly available

Peer Reviewer

Opinion: Agree

Comments: The document is produced but continues to fail the criteria to be considered publicly available and accessible.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The PBS was published on Ministry of Finance website on 12th of April 2018 & NOT 13th, which is Less than two months in advance of the budget year, and at least one month before the Executive's Budget Proposal was officially published to the public according to IBP 2019 manual in page 13, kindly find the link below: <https://bit.ly/2Ljtjexv> This answer is more relevant to the core of the question specifying the date of making the PBS available to the public, which is defined as those documents that are published on the website of the public authority issuing it within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. Moreover, The link provided by the researcher is not relevant to question, as it presents a media coverage of the PBS on 15th of April & NOT EBP and it doesn't include any proof on disclosing the EBP to legislature nor its data . We will send you a screen shot of both documents with the date of disclosure to public indicating the difference btw, with the proof on publishing EBP officially at May 13. This means that the PBS was publicly available within the time frame of OBS Score, one month before the publishing of the official EBP, and two month before the end of the fiscal year.

IBP Comment

IBP acknowledges and appreciates comments, evidence sent by government reviewer. The status of Pre-Budget Statement remains unchanged. Please see response to indicator PBS-2 for more details.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Source:

2018/2019 البيان المالي التمهيدي لمشروع الموازنة العامة للدولة للعام المالي  
Pre-budget statement for FY 2018/2019.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Document source link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget\\_2018-2019\\_12-April-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Pre-Budget_2018-2019_12-April-2018.pdf)

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

The MOF only published the PBS and there was no additional documents published with it.

Peer Reviewer

Opinion: Agree

Comments: Citizens budget is only created for and after the Enacted budget is released.

Government Reviewer

Opinion: Agree

Comments: I agree that there is no citizen version of PBS however the budget process is already acknowledged and publicly available within the Citizen's Budget document check the link below <https://bit.ly/2LBazsC> Page Number 6 مراحل إعداد الموازنة العامة للدولة

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018-19 FY 2018-19

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

The fiscal year in Egypt runs from July 1 to June 30.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

15/4/2018 13/5/2018

Source:

Link: <https://goo.gl/oJKHa9>

Link (1) Media Coverage: <https://goo.gl/jcQz57>

Link (2) Media Coverage: <https://goo.gl/pZK2Pi>

Comment:

Here, I have a comment about the EBP and PBS.

As I know the PBS is a document that must be published at least one month before the EBP to give the public the space to discuss it and give the government time to make any amendments before submitting the EBP to the legislature, right?

The situation here is a bit strange. The government rightfully published the PBS in (April 13) one month before the EBP (May 13). However, the government (minister of finance) submitted the EBP just two days after the they published the PBS. The minister submitted the EBP to the parliament in April 15, and the EBP itself published on the MOF website on (May 13) which is right when it comes to the period between the PBS and EBP but I don't know if its right when it comes to what actually happened.

Peer Reviewer

Opinion: Agree

Comments: I could not find ministerial source to confirm this, so it appears from the first news source provided by the researcher that the EBP FY 2018-19 was submitted to the parliament on April 15th, 2018.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature EBP was officially published at 13th May 2018 . The presentation of the Minister two days after the publication of the PBS was to expand the content of the PBS which contained some elements of the EBP. Per Egypt's PFM law, the presentation on April 15 was not the EBP itself. It was meant to solicit inputs from parliamentarians before the actual submission of the EBP. The Minister then presented the actual EBP on May 13 conforming with Egypt's PFM law.

Comments: It's worthy to note that the version from the EBP that was submitted to the parliament in April 15 was a preliminary version & only delivered in hard copies format to the legislature with very limited copies & it was inaccessible to outside entities. Additionally it was revised & only a final version was published & publically available one month later after being updated . We will send by mail a screen shot of both documents with the date of disclosure to public indicating the difference btw them, with the proof on publishing EBP officially at 13th May 2018 . This means that the EBP was publicly available within the time frame of OBS Score, Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

IBP Comment

We thank the government reviewer for their comments and evidence shared. The score indicated by government is correct and reflected in indicator EBP-2. The status of the EBP is assessed as publicly available as it was available to public before the budget was approved by parliament. As per OBS methodology, the first introduction of draft budget is considered the date of submission. Subsequent updates, revisions or additions do not impact this submission. Egypt's constitution (Article 124) states that the draft budget is to be submitted to parliament at least 90 days before the start of the budget year on 1st July. Please see PBS-2 for additional details.

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Link (1) Media coverage: <https://goo.gl/pZK2Pi>

Link (2) Media coverage: <https://goo.gl/jcQz57>

Link (3) Media coverage: <https://goo.gl/NDw23f>

Comment:

As I wrote in my previous comment the situation of the EBP is a bit strange, the one on the MOF website (May 13, 2018) and the day the the MOF minister submitted the EBP to the parliament was (April 15, 2018).

Please find above the media coverage that say the MOF submitted the EBP in April 15th.

The fiscal year in Egypt begins on July 1st. Since the EBP was published on MoF's website on May 13th, option "c" applies.

Peer Reviewer

Opinion: Agree

Comments: According to the the MOF's news page (page number 51 at peer review - the pages shift daily), the EBP FY 2018-19 was made available to the public via the link below on May 13th, 2018. This is the starting page for the MOF's news page in Arabic, one can navigating through the pages to the desired date/time period: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx) From the enacted budget document, it appears it is published in the National Gazette on June 27th, 2018. <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-1.pdf> Therefore, I agree with answer c.

Government Reviewer

Opinion: Agree

Comments: The EBP was published on the 13th of May 2018, Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature , within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. Actually, this answer goes in line with the researcher answer in the following question " EBP-3a. If the EBP is published, what is the date of publication of the EBP?", as he is confirming himself the publishing date too on May 13th 2018. It's worthy to note that the version from the EBP that was submitted to the parliament in April 15 was a preliminary version & only delivered in hard copies format to the legislature with very limited copies & it was inaccessible to outside entities , additionally it was revised & only a final version was published & publicly available one month later after being updated .

IBP Comment

Please see EBP-2 and PBS-2 for additional details.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:  
13/5/2018

Source:  
Link: <https://goo.gl/oJKHa9>

Comment:  
The MOF website

Peer Reviewer

Opinion: Agree

Comments: From the MOF's, it appears the EBP FY 2018-19 was published online on May 13th, 2018. MOF news page, navigate to time period May, 2018: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx) State General Budget FY 2018-19 document page: <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx> Document Link to the EBP FY 2018-19: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:  
The MOF website publishing date was May 13

Source:  
Link: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx)

Comment:  
The link to the draft budget document was announced on 13 May 2018 under Ministry of Finance's News section.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. Navigating through the MOF's news page provided above will show that the ministry announced the EBP's release on May 13th, 2018. Unfortunately, I could not find other sources to confirm this publication date as the EBP is released without a timestamp.

Government Reviewer

Opinion: Agree

Comments: The date of publication was determined in coordination with the IT department responsible for publishing it at MOF website.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

Source:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Analytical-Separated-Statement-2018-2019.pdf> .

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The link provided is for the "Analytical Statement" attached to the EBP, which the Egyptian MOF names the "Financial Statement".

This "analytical statement" is information displayed in more tables than in the EBP and it is included in the EBP document starting on page 148. The ministry just publishes it separately in a link. But it is not the main EBP. This is the main page for General State Budget documents FY 2018-19:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx> The 8th link is the EBP, also "Financial Statement":

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx> The 9th link directs to the "Analytical Statement": <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Analytical-Separated-Statement-2018-2019.pdf> The last 3 links correspond to documents published after the EBP is approved and the Enacted Budget is published in the national gazette.

Government Reviewer

Opinion: Agree

Comments: The link provided by the reviewer is not working. Meanwhile kindly find below the correct link : <https://bit.ly/2KpcXPn>

Researcher Response

My apology. Here it is the correct link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> Also, it is worth to notice that the analytical statements are included in the draft financial statements page 143 onwards.

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

The document published in a PDF format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: b. Yes, some of the numerical data are available in a machine readable format The EBP is already published at the official ministry of finance website in a PDF Format. However, Some of the data (Fiscal data of the FY18/19) are presented in machine readable excel sheet, and HTML formats in two access points: 1- <http://www.mofdigitalgate.gov.eg> which is the new MOF Open Data Platform, 2-[www.mof.gov.eg](http://www.mof.gov.eg) official website in Excel format within the section of in-year reports Kindly check the links below: 1-Open Data Plat Form: <https://bit.ly/2G386Uj> (Data of State Budget FY 2018/2019) (Page 32 in EBP) (Kindly Note that there is a slight change btw Budget Data for FY18/19 presented within the PDF document & the actual data on digital gate as it was updated after getting approved by President) 2-MOF Official Website: <https://bit.ly/2Lma9qQ> (Kindly choose The sub link is in excel format [جدول مؤشرات المالية العامة القسم الرابع](#)) (Data of State Budget FY 2018/2019) (Page 32 in EBP) (Kindly Note that there is a slight change btw Budget Data for FY18/19 presented within the PDF document & the actual data on digital gate as it was updated after getting approved by President)

Researcher Response

The OBS methodology looks for machine readable data corresponding to document in question. The sources linked to by reviewers show- 1) The

approved budget figures are updated in the Open Data Portal; 2) the excel data is for In-year reports and shows the budget execution data. This is different from the fiscal data in the proposed budget. Therefore, the response should remain (c)

IBP Comment

Many thanks to the government for their comments and citations. The information available in the Open Data Platform is associated with the Enacted Budget and accordingly acknowledged in indicator EB-5.

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer  
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:

Draft of the Financial Statement on State Budget for the fiscal year 2018/2019  
البيان المالي عن مشروع الموازنة العامة للدولة للسنة المالية 2018/2019

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

b. No

Source:

Comment:

No citizen budget published with the EBP

Peer Reviewer  
Opinion: Agree

Comments: The ministry only provides a citizen's budget and it is for when the enacted budget is published. It does not produce citizens budget for other budget documents during the budget year cycle.

Government Reviewer  
Opinion: Agree

Comments: I agree that there is no citizen budget version for EBP yet a NEW table presenting the budget process and publications dates, was added within the 2018-19 EBP before making it publicly available on the 13th May 2018, Kindly check the link below EBP shows the dates of publications as follows: <https://bit.ly/2KpcXPn> Page number 141 (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part 1 which is pages 1- 143).

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2018-19

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The main Enacted Budget source link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-1.pdf>

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
5/6/2018

Source:

Link (1) Media coverage: <https://goo.gl/vTtasD>

Link (2) Media coverage: <https://goo.gl/2nt89D>

Link (3) Media coverage: <https://goo.gl/9ZscdS>

Comment:

Egypt's Fiscal year began on 1st July 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EB was signed into law on June 27th, 2018 (published in the official gazette) , approved by the president and only enacted while published on June 30, 2018 on the MOF website

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is*

*approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

Link: <https://goo.gl/gZXTGA>

Comment:

The law published in the national gazette in June 27, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EB was signed into law on June 27th, 2018 (published in the official gazette) , approved by the president (and can be amended up until) June 30, 2018 on the MOF website.

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

27/6/2018

Source:

Link: <https://goo.gl/gZXTGA>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EB was signed into law on June 27th, 2018 (published in the official gazette) , approved by the president (and can be amended up until) June 30, 2018 on the MOF website.

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date of publication is at the last page of the law which is June 27, 2018.

Source:

Link: <https://goo.gl/gZXTGA>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The EB was signed into law on June 27th, 2018 (published in the official gazette) , approved by the president (and can be amended up until) June 30, 2018 on the MOF website.

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Link to the law: <https://goo.gl/gZXTGA>

State budget - the main regulations and rules للتشريعات العامة للموازنة العامة للدولة: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-10.pdf>

The overall picture of the state budget (Expenses and revenues) الموازنة العامة للدولة الاجمالية: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over\\_all\\_picture\\_of\\_the\\_budget.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over_all_picture_of_the_budget.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

Link: <https://goo.gl/gZXTGA>

Link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Administrative2018-2019.aspx>

Comment:

The EB published in Pdf format

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: It's noteworthy that EB is published on the official Ministry of Finance website in a PDF Format, nevertheless much of the data is presented in machine readable excel sheet, and HTML formats in two access points: 1- <http://www.mofdigitalgate.gov.eg> which is the new MOF Open Data Platform, 2- [www.mof.gov.eg](http://www.mof.gov.eg) official website in Excel format within the section of in-year reports please check the links below for proof:  
1- Ministry of Finance Open Data Platform <https://bit.ly/2G386Uj> 2- Ministry of Finance (Please choose The sub link is in excel format) <https://bit.ly/2S1HB6G>

Researcher Response

based on below analysis and the website, the answer changed to (b) Link: <http://www.mofdigitalgate.gov.eg/home/DynamicReports> 1) The data available refers to Enacted Budget Figures; 2) Data is downloadable in excel format; 3) However, the portal isn't linked to the EB page or clearly visible on MoF website.

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available

Peer Reviewer  
Opinion: Agree

Comments: Document source link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-1.pdf>

Government Reviewer  
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:

قانون رقم 100 لسنة 2018 - يربط الموازنة العامة للدولة  
Law 100/ 2018 for state budget.

Comment:

Peer Reviewer

Opinion: Agree

Comments: English title could also be: Law 100 of year 2018 for Enacted State Budget No legal source found for better English title.

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/Citizen-Budget-Highlights-2018-2019.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/Citizen-Budget-Highlights-2018-2019.pdf)

Comment:

The government published a citizen budget, but late.

Peer Reviewer

Opinion: Agree

Comments: The link provided is not the full document, it is the 8 page infographic version. Below is the citizens budget for FY 2018-19 found on the MOF's website [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf) This is a website the ministry created for citizen outreach concerning the State Budget: <http://budget.gov.eg/>

Government Reviewer  
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:  
FY 2018-19

Source:  
Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/Citizen-Budget-Highlights-2018-2019.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/Citizen-Budget-Highlights-2018-2019.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Comments: Document source link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

Government Reviewer  
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Link: <https://goo.gl/RKUzC>

Comment:

The document is publicly available and the MOF published the CB in soft and hard copies and publish it in a conference with attendees from civil society, media and government officials. However, the CB is published later than three months after the approval of the budget. The 2018 State Budget Law was approved by parliament on 5th June and signed into law on 27th June 2018.

Peer Reviewer  
Opinion: Agree

Comments: According to MOF's news page, the citizens budget for FY 2018-19 was released to the public on September 28th, 2018:  
<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/breakingnews28-9-2018.aspx>

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The answer provided by the researcher is not relevant . In fact, the legislature's approval of the EB is not confirmed until it is approved by the president, upon which it is signed into law on June 27th, 2018 , and only enacted on June 30, 2018 while published on the MOF website. as such, the CB was published on September 28th, 2018 on MOF website within 3 months of the publication of the EB. LINK:  
[http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

Researcher Response

Both my response and the government response provide the same information, in which is the budget approved on 27th of June and CB published on 28th of September, which means that Egypt was one day late to the three months period. According to OBS methodology, the date of the CB is assessed from the when the Enacted Budget was signed into law. Unfortunately, Egypt is only missing this by one day.

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a","b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

28/9/2018

Source:

Link: <https://goo.gl/pFjWUR>

Comment:

The media coverage and the MOF website indicated that the CB published in September 28, 2018

Peer Reviewer

Opinion: Agree

Comments: Navigating through the MOF press releases, the citizens budget FY 2018-19 was released on 28/09/2018:

<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/breakingnews28-9-2018.aspx>

Government Reviewer  
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

From the MOF website as well as the media coverage both sources indicated that the CB published in September 28, 2018.

Source:

Link: <https://goo.gl/pFjWUR>

Comment:

Peer Reviewer

Opinion: Agree

Comments: From the MOF press release page: <http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/breakingnews28-9-2018.aspx>

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

Source:

موزانة المواطن للعام المالي 2018/2019  
The Citizen budget for the year 2018/2019

Link: <https://goo.gl/LznHig>

Link: <https://goo.gl/pFjWUR>

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/Citizen-Budget-Highlights-2018-2019.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/Citizen-Budget-Highlights-2018-2019.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Below is the MOF main page for the citizens budget FY 2018-19 and it provides 2 links; the first of which is the infographic 8 page version of the citizens budget and the second is detailed official citizens budget for FY 2018-19. <http://www.mof.gov.eg/Arabic/Pages/Citizen-Budget-2018-2019.aspx> The Citizens budget FY 2018-19: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf) The MOF has also created a platform in which budget documents are published separately with a more interactive approach towards citizens engagement. <http://www.budget.gov.eg/>

Government Reviewer

Opinion: Agree

Comments: Link for Detailed CB <https://bit.ly/2LBazsC> Link for Summarized CB after public consultation & based on public needs, which will be explained further in the public participation part <https://bit.ly/2XhfnWy>

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

Source:

2018/2019 موازنة المواطن للعام المالي  
Citizen budget for the year 2018/2019

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

Only one CB is published which is for the EB

Source:

Link: <https://goo.gl/LznHig>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2017-18 and FY 2018-19

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Seven IYR reports are to be examined prior to December 31st, 2018. They cover FY 2017-18 and FY 2018-19. The source link for all monthly IYR, with sub menus by year: <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>

Government Reviewer

Opinion: Agree

Comments: Yet for the sake of this survey's accuracy, only one FY which is FY 2018/19 will be examined, not two years.

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

c. At least every quarter, and within three months of the period covered

Source:

The dates are identified through the news announcements section of Ministry of Finance's website:  
[http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx)

Comment:

Monthly Financial reports are published online within three months of the period being covered:

Financial report for November published on 30 Dec 2018;  
Financial report for October published on 17 Dec 2018;  
Financial report for September published on 12 Dec 2018;  
Financial report for August published on 11 Nov 2018;  
Financial report for July published on 30 Oct 2018;  
Financial report for June published on 26 Sept 2018;  
Financial report for May published on 7 Aug 2018;  
Financial report for April published on 30 July 2018;  
Financial report for March published on 24 June 2018.

Peer Reviewer

Opinion: Agree

Comments: I have checked the dates and agree that the MOF publishes its IYR within 3 months of the period covered.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered

Comments: the correct answer is (a) kindly find below the links for the monthly dates of each bulletin which were published on monthly basis within one month of the period covered for fiscal & debt 24 June 2018: <https://goo.gl/ajAfVx> 30 July 2018: <https://goo.gl/n4ZqBQ> 7 August 2018: <https://goo.gl/bGt3VR> 26 September 2018: <https://goo.gl/9eau65> 30 October 2018: <https://goo.gl/WRLA4C> 11 November 2018: <https://goo.gl/LeyvFz> 17 December 2018 : <https://goo.gl/wCwQ2i> Meanwhile, the answer provided by the researcher is inaccurate since MoF does in fact publish its monthly financial bulletin on monthly basis and within month of the period covered as supported by evidence from its website. This is accurately concise for the published content that is produced by MoF which includes the fiscal and debt sections. However other data which MoF integrates in its bulletin from different institutions such as the Central Bank of Egypt are usually published with a lag due to the aggregation mechanisms of the CBE.

Researcher Response

I disagree with the government response and the links the government provided are for the reports and not showing the publishing dates. Also, it is

worth to notice that the dates have been identified through the news section of MoF's website. Not all Financial reports are published within one month. As per OBS methodology, at least 7 out of 12 reports should be published within a month of the reporting period to score an "a". However, from the dates ascertained through the MoF News announcements page of the last 9 IYR's, 7 are published more than a month later, but within three months of the reporting period. For e.g. the publication report for October was announced through the news section on 17th December- more than one month after the end of the reporting period. Hence, option "c" remains.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

The IYR published by the MOF in monthly bases within three months from the after the reporting period ends. Please find below the links for the IYR for 2018.

Source:

June: <https://goo.gl/ajAfVx>

July: <https://goo.gl/n4ZqBQ>

August: <https://goo.gl/bGt3VR>

September: <https://goo.gl/9eau65>

October: <https://goo.gl/WRLA4C>

November: <https://goo.gl/LeyvFz>

December: <https://goo.gl/wCwQ2i>

Comment:

we got the dates from the "news" section of MoF; MoF announces all publications with the links on their news page.

Peer Reviewer

Opinion: Agree

Comments: The researcher's response to "Source" on this question is a little inconsistent in regards to what is being asked. Monthly Financial reports are published online within three months of the period being covered. The MOF press release page is the source for the publishing dates of the reports. The method is to navigate through the pages by checking the dates of the posts:

[http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx) 1) Financial Report November FY 18/19 - 30th December 2018 2)

Financial Report October FY 18/19 - 17th December 2018 3) Financial Report September FY 18/19 - 12th December 2018 4) Financial Report August

FY 18/19 - 11th November 2018 5) Financial Report July FY 18/19 - 30th October 2018 6) Financial Report June FY 17/18 - 26th September 2018 7)

Financial Report May FY 17/18 - 7th August 2018 8) Financial Report April FY 17/18 - 30th July 2018 9) Financial Report March FY 17/18 - 24th June

2018 The main source link for all monthly IYR reports by year: <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered, and NOT within three months from the after the reporting period ends. kindly find below in the comment the links for the IYR for 2018.

Comments: The IYR published by the MOF in monthly bases within one month from the after the reporting period ends. kindly find below the links for

the IYR for 2018, with dates of publication within the indicated time frame approved by IBP standards : 24 June 2018: <https://goo.gl/ajAfVx> 30 July

2018: <https://goo.gl/n4ZqBQ> 7 August 2018: <https://goo.gl/bGt3VR> 26 September 2018: <https://goo.gl/9eau65> 30 October 2018:

<https://goo.gl/WRLA4C> 11 November 2018: <https://goo.gl/LeyvFz> 17 December 2018 : <https://goo.gl/wCwQ2i>

IBP Comment

Many thanks to reviewers for their comments. IBP agrees with researcher's response. Please see indicator IYR-2 for more details.

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
From the publishing date in MOF website

Source:  
June: <https://goo.gl/ajAfVx>  
July: <https://goo.gl/n4ZqBQ>  
August: <https://goo.gl/bGt3VR>  
September: <https://goo.gl/9eau65>  
October: <https://goo.gl/WRLA4C>  
November: <https://goo.gl/LeyvFz>  
December: <https://goo.gl/wCwQ2i>

Comment:  
We got the dates from the "news" section of MoF; MoF announces all publications with the links on their news page.

Peer Reviewer

Opinion: Agree

Comments: I agree that the source for the publishing dates is the MOF's press release page:  
[http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx)

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:  
June: <https://goo.gl/ajAfVx>  
July: <https://goo.gl/n4ZqBQ>  
August: <https://goo.gl/bGt3VR>  
September: <https://goo.gl/9eau65>  
October: <https://goo.gl/WRLA4C>  
November: <https://goo.gl/LeyvFz>  
December: <https://goo.gl/wCwQ2i>

Comment:  
All Financial reports published during calendar year 2018 can be found here. <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>

Peer Reviewer

Opinion: Agree

Comments: Once again, I agree with the content. thought the researcher is not responding to the questions in a consistent manner. The weblinks are correct and in reference to the IYR's. I believe the November FY 18/19, published in December 2018, is the most relevant source link for this question.

Government Reviewer

Opinion: Agree

Comments: kindly find below the requested links : 24 June 2018: <https://goo.gl/ajAfVx> 30 July 2018: <https://goo.gl/n4ZqBQ> 7 August 2018: <https://goo.gl/bGt3VR> 26 September 2018: <https://goo.gl/9eau65> 30 October 2018: <https://goo.gl/WRLA4C> 11 November 2018: <https://goo.gl/LeyvFz> 17 December 2018 : <https://goo.gl/wCwQ2i>

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

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

Source:

<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report12-2018.aspx>

Comment:

The IYRs published on excel format too. Publishing the IYR in numerical data is an improvement in the government practice.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The link provided by the researcher is the general link for Financial Monthly Report December 2018 FY 2018/19. But based on the OBS guidelines; no document released after December 2018 is considered, then this document as a whole should not be used as a reference for this question. I am choosing to use Financial Monthly Report November 2018 FY 2018/19 - released on 30th December 2018. The general web page for the document is: <http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2018.aspx> This is the document link for IYR November 2018 FY 2018/19: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2018/11/allparts.pdf> On this page, you can see that each 'chapter' of the IYR report has a submenu with links that open/download specific sections for the specific chapter. There are two excel links provided. And they contain some tables from two chapters. But here is the tricky part. These links are not consistent for each report. I was not able to access the tables for the November IYR, while I was able to download one of the tables for the December report. I believe that this answer should be No. But given the attempts of providing excel links, then maybe answer b can be considered, but it is just not consistent for each report. Also, this is not a new thing necessarily. The MOF has attempted to publish tables (limited) in excel format before for its IYRs, they are just not comprehensive nor found to be accessible.

Government Reviewer

Opinion: Agree

Comments: Moreover, all data related to fiscal, debt & real sections are presented in Machine Readable Excel sheet, and HTML formats at MOF Open Data Platform, and MOF official website Kindly check the links below: for example (Data of State Budget 2018/2019) on Open Data Plat Form: <https://bit.ly/2G386Uj> & on MOF Official Website: <https://bit.ly/2Lma9qQ>

Researcher Response

The peer reviewer is correct in their observation. The answer changed to (b).

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The IYRs are publicly available

Peer Reviewer

Opinion: Agree

Comments: I agree, the IYRs are the documents that have been consistently produced, published and released for many years by the MOF.

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

Answer:

التقرير المالي الشهري

Source:

English example- Monthly Financial Report for December (2018).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Full title in English: The Financial Monthly Bulletin

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

No citizen budget published with the IYRs

Peer Reviewer

Opinion: Agree

Comments: A citizens budget is only produced for the enacted budget documents.

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2017-18

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Document source link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

a. Six weeks or less after the midpoint

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

For Fiscal year year beginning on 1st July 2017, the Mid Year review was published in February 2018, within six weeks after the mid point of the fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The MYR FY 2017-18 was published on February 8th, 2018, that is within 6 weeks of the fiscal year midpoint. From MOF press release page, [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx) Navigating to the pages around February 2018, the date and link of the MYR FY 2017-18 can be found on the relevant post.

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

8/2/2018

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Also, I have a screenshot of the date from the MOF website

Peer Reviewer

Opinion: Agree

Comments: The announcement of the MYR release can be found on 08/02/2018: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx)

Government Reviewer

Opinion: Disagree

Suggested Answer: The MYR was published on 19/02/2018.

Researcher Response

According to the MOF website, the MYR published in February 8, 2018 not February 19, 2018. Again, I have a screenshot from the news announcements on MOF's website but the portal doesn't has the option to add attachments.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

From the MOF website

Source:  
Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Navigating throught the MOF's news page

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:  
Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I am unable to find the general webpage for the MYR documents. The MYRs can be found by searching on the MOF page using: "التقرير السنوي" and browsing the return search pages for the relevant FY or inputting the FY in the intial search. Through this link, the most recent/relevant documents, can be found, including the most recent MYR for the current FY:  
[http://www.mof.gov.eg/Arabic/esdarate/Pages/The\\_latest\\_version.aspx](http://www.mof.gov.eg/Arabic/esdarate/Pages/The_latest_version.aspx)

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:  
Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:  
The document published in pdf format

Peer Reviewer

Opinion: Agree

Comments: All MYR information and data are provided via PDF only.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: The MYR is already published at the MOF official website in a PDF Format. However, Some of the data are presented in Machine Readable Excel sheet format: Kindly check the following link <https://bit.ly/2YXXfCy> where you can find a sub link for an excel sheet titled جداول مؤشرات المالية العامة القسم الرابع where you could find an excel sheet presenting Fiscal Data Indicators for the period July-December 2017/2018 compared to the same period in the previous fiscal year. These data are also presented in the Financially Monthly Bulletin (January 2018 Edition) from page 25 to page 32.

Researcher Response

According to the OBS methodology, the six month In-year report and the corresponding data cannot be used to respond to questions about Mid-year review. We do acknowledge that some of the implementation data of six month In-year report may be relevant to the Mid-year review as well. However, the answer should remain (c)

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available in the MOF website

Peer Reviewer

Opinion: Agree

Comments: The MYR has been released to the public online consistently.

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:

Economic and financial performance report for the first half of the fiscal year 2017-2018  
تقرير الأداء الإقتصادي والمالي خلال النصف الأول من العام المالي 2017-2018

Comment:

Peer Reviewer

Opinion: Agree

Comments: Source: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

No citizen version published of the MYR.

Peer Reviewer

Opinion: Agree

Comments: A citizens budget is produced and released only for the enacted budget.

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2016-17

Source:  
Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2016-17 Source link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts16-17.pdf)

Comments: According to the OBS guidelines and choice of FY for the budget documents, since Egypt's Fiscal year is July 1st - June 30th, the YER FY to be considered is FY 2016-17. The researchers responded with the correct FY but attached the preliminary tables and figures for YER FY 2017-18.

Also, it appears from the MOF press release page, the YER's main page, as well as news outlets, that the YER for both FY 2016-17 and FY 2017-18 are not on the MOF's website anywhere. I have no access to the national gazette, so I am unable to verify this, I know that the legislature must have approved the year end report for FY 2016 -17 by now, but I'm unable to find this online and can only find some news referring to this but I cannot find the legal document itself. Therefore, I think it's fair to conclude that this document has not been released to the public. This is the news source, mentioning the parliament approval of the YER FY 2016-17:

<https://www.youm7.com/story/2018/5/8/%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%8A%D9%88%D8%A7%D9%81%D9%82-%D9%86%D9%87%D8%A7%D8%A6%D9%8A%D8%A7-%D8%B9%D9%84%D9%89-%D8%B1%D8%A8%D8%B7-%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8-%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%89-%D9%84%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D9%84%D9%84%D8%AF%D9%88%D9%84%D8%A9/3784068>

Government Reviewer

Opinion: Agree

Comments: YER for FY 2017-18 is made publicly available as well.

Researcher Response

The reviewer is correct that the 2016-17 final accounts are the ones most recently approved by parliament. However, according to OBS methodology, the most recent Year-end report is to be assessed, regardless of if it has been approved by parliament or not. Therefore, YER for 2017-18 is being assessed (the fiscal year entered is a mistake, the correct fiscal year is 2017-18). Note that the publication of the preliminary Final Accounts is a new practice by the MOF. Also, all Final Account reports are published here:

[http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/Pages/hessab\\_khetamy.aspx](http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/Pages/hessab_khetamy.aspx)

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:  
a. Six months or less after the end of the budget year

Source:  
MOF link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:  
The YER for 2017/18 released to the public on the MOF website conditionally until finally approved by the parliament.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Comments: The YER has not been released to the public. Preliminary findings, some tables and figures have been published, but the YER itself has not been published. And neither has the enacted version by the legislature up until this point, 03/09/2019. And again, the researchers have linked the "initial closing accounts for FY 2017-18", when FY 2016-17 is of interest for this round of the OBS.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the reviewers for their comments. Please see researcher's response to YER-1.

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

31/12/2018

Source:

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I do not agree that this is the YER to be analyzed for this round of the OBS.

Government Reviewer

Opinion: Agree

Comments: And 07/02/2018 for FY2016-2017

IBP Comment

Please refer to researcher's response to indicator YER-1.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date was verified with Javascript.

Source:

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I do not agree that this is the YER to be analyzed for this round of the OBS.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the reviewers for their comments. The Year-end is considered publicly available. Please refer to indicator YER-1 for more details.

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: This is the link for the "preliminary results" of the YER for FY 2016-17.

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts16-17.pdf)

Comments: I do not find that the YER FY 2016-17 was released to the public, as the document is titled "preliminary results", and is a document with "summary tables", in English. I cannot access the national gazette to see the enacted YER by the legislature, but it should be published on the ministry's website either way. As for FY 2017-18, the initial YER that was submitted to the legislature is what can be found on the MOF's website. But again, this is not the final document or the one that has been approved by the legislature, if it has been approved at this point.

Government Reviewer

Opinion: Agree

Comments: And <https://bit.ly/32tUqv9> for YER FY2016-2017

IBP Comment

Please refer to researcher's response to YER-1.

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

MOF link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

The MOF published the YER in pdf format and the media published the YER in pdf format as well.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Produced for internal purposes/use only

Comments: The YER FY 2016-17 and FY 2017-18, have not been published on the MOF's website. Only preliminary results, neither document for FY can be found on the MOF's website.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's response to YER-1.

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:

The closing accounts of the State budget 2017/18  
الحساب الختامي للموازنة العامة للدولة 2017/2018

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The FY analyzed in this OBS round is FY 2016-17.

Government Reviewer

Opinion: Agree

Comments: 2016/2017 الحساب الختامي للموازنة العامة للدولة للعام المالي

IBP Comment

Please refer to researcher's response to YER-1.

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

No citizens version published with the YER

Peer Reviewer

Opinion: Agree

Comments: The citizens budget is produced only for the enacted budget document.

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2016-17

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:  
d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:  
Link: <https://goo.gl/QvyqBq>

Comment:  
The Accountability State Authority submitted 6 audit reports (possibly for the last 6 years) to the parliament in December 2017 and the parliament is reviewing the reports since then.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings

IBP Comment  
Many thanks to the government for their review. IBP acknowledges the valuable comments.

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: Audit reports are never released to the public in Egypt. And not all members of the legislature have access to audit reports.

Government Reviewer

Opinion: Agree

Comments: The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the

document is not published at all, researchers should leave this question blank.

Answer:

Source:

N/A

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published.

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

While there was no televised speech for the head of the SAI as the parliament isn't allowing TV coverage, however, media outlets published several articles covering the discussion and debating over the SAI report. Please find below several media reports that covered the parliament discussion:

Link: <https://is.gd/0HDejC>

Link: <https://is.gd/tZ4ldh>

Link: <https://is.gd/HvEnHj>

Link: <https://is.gd/I946D8>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The audit report is not really discussed from official governmental agencies. I agree that the media outlets are the main source of information in regards to audit reports.

Government Reviewer

Opinion: Agree

Comments: Chapter 1 in the SAI law number 144 of year 1988 states the different entities under the supervision of SAI including the units composing the State administrative apparatus, public institutions, among others. Kindly check the following link for the full law [http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf). The last audit reports are submitted to parliament, however, they were made available only after parliament approval. The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link: <https://is.gd/tZ4ldh> Link: <https://is.gd/HvEnHj> Link: <https://is.gd/I946D8>

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Source:  
N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: It is always referred to as the Audit report, and usually, in the media sources, it is discussed in reference to a specific ministry of governmental function. The title of the full audit report is an unknown.

Government Reviewer

Opinion: Disagree

Suggested Answer: The full title of the AR is Budget Execution Review Report. The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link: <https://is.gd/tZ4ldh> Link: <https://is.gd/HvEnHj> Link: <https://is.gd/I946D8>

Researcher Response

The report is title is "Accountability State Authority Report [تقرير الجهاز المركزي للمحاسبات](#)".

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the*

Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

MOF website: <http://www.mof.gov.eg/Arabic/Pages/Home.aspx>

Citizen budget website: <http://budget.gov.eg/Budget20182019>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The second website the researchers noted is the only answer to this question. It is an initiative by the MOF to release the citizens budget separately and increase citizen engagement. The first link provided by the researchers is the MOF's website, so it should not be considered an "extra source of information", since the documents found on the MOF's website is the bare minimum and it is the official source for disseminating governmental fiscal information.

Government Reviewer

Opinion: Agree

Comments: Moreover, data series for fiscal, debt and real sector data are released in Machine Readable Excel sheet, and HTML formats at MOF Open Data Platform, Kindly check the links below: MOF website: MoF digital data platform: <http://www.mofdigitalgate.gov.eg/home/DynamicReports> In addition to the already existing two platforms , <http://www.mof.gov.eg/Arabic/Pages/Home.aspx> Citizen budget website: <http://budget.gov.eg/Budget20182019>

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

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

expenditure: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/part1/M-P1-14.pdf>

revenue: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/part1/M-P1-29.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Comments: The researchers provided links to expenditure/revenue documents found on the MOF's website. These are the norm as the MOF is the main source for providing citizens with government fiscal information. You can find the PBS and citizens budget on this portal, but you cannot download expenditure/revenue data separately.

Government Reviewer

Opinion: Agree

Comments: Functional classification of expenditure for fiscal year 2018/2019, check the link below:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/part1/M-P1-14.pdf> Economic classification of revenues for fiscal year 2018/2019, check the link below: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/part1/M-P1-29.pdf>

Researcher Response

I disagree with the peer reviewer opinion. The question asks whether revenue and/or expenditure can be downloaded as a consolidated file and the links attached are for both revenue and expenditure where can be downloaded. Further, the portal has information available as well: [http://www.mofdigitalgate.gov.eg/home/Finance?rpn=010100-En\\_FinancialSectorStatistics.rdlc&sp=sp\\_En\\_FinancialSectorStatistics&ReportID=1](http://www.mofdigitalgate.gov.eg/home/Finance?rpn=010100-En_FinancialSectorStatistics.rdlc&sp=sp_En_FinancialSectorStatistics&ReportID=1) I think answer (a) should remain.

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

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/pages/mowazna.aspx>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Comments: Again, the link provided is just the official budget documents and information that are accessible on the MOF's website. The portal is only for the citizens budget document, as well as the PBS, for which you can find the documents of the previous years.

Government Reviewer

Opinion: Agree

Comments: Revenue and Expenditure data are presented in Machine Readable Excel sheet, and HTML formats at MOF Open Data Platform, and MOF official website Kindly check the links below: Open Data Plat Form: <https://bit.ly/2G386Uj> (Kindly Note that the Budget Data for FY18/19 might be changed until it was enacted) MOF Official Website: <https://bit.ly/2Lma9qQ> (Kindly choose The sub link is in excel format جداول مؤشرات المالية العامة القسم الرابع) (Kindly Note that the Budget Data for FY18/19 might be changed until it was enacted)

Researcher Response

The question (as I understood it) asking whether people can download revenue and expenditure for multiple years in consistent formats. I attached a link for the current and previous budget years, in which, you can click on any year and download the revenue and expenditure files (All files are in pdf format), Please find below several links for revenue and expenditure for this year and previous years. This year 2018/19 Revenue: [t.ly/AvmLy](http://t.ly/AvmLy) Expenditure: [t.ly/OXBLG](http://t.ly/OXBLG) Previous year 2017/18 Revenue: [t.ly/Z2B0n](http://t.ly/Z2B0n) Expenditure: [t.ly/wMnRx](http://t.ly/wMnRx) General link for budgets where you check all years: [t.ly/GDjBX](http://t.ly/GDjBX)

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

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: An open data platform has been launched by MOF with a variety of charts, info-graphs and tables to simplify data series for fiscal, debt and real sector, also data is released in Machine Readable Excel sheet, and HTML formats at MOF Open Data Platform, Kindly check the links below: MoF digital data platform: <http://www.mofdigitalgate.gov.eg/home/DynamicReports>

Researcher Response

The response changed to (a)

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

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Link:

<https://www.egypt.gov.eg/arabic/laws/download/newlaws/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%B1%D9%82%D9%85%2053%20%D9%84%D8%B3%D9%86%D8%A9%201973%20%D8%A8%D8%B4%D8%A3%D9%86%20-%20.pdf>

Comment:

The main law that organized the general budget is law 53/1973. However, every year each budget must be approved by a law from the Parliament.

Peer Reviewer

Opinion: Agree

Comments: There are no clear provisions in either the budget law or the constitution that discuss transparency and participation. Egypt has its Law no. 53 for Year 1973, which can be considered an "organic budget law". This law states the beginning and end of the fiscal year, what the budget documents should include and when they should be produced, who produces the documents and manages the intergovernment relations relevant to the budget process. It states period of times for specific budget documents to be produced within and when they should be released to the legislature. Egypt's constitution contains some articles securing the budget law: <https://dostour.eg/> - Article no. 101: gives the power to the legislature to approve government plans, projects, public finance management and the state budget. - Article no. 124: states that the budget proposal should be submitted to parliament 90 days in advance of the start of the budget year and. - Article no. 127: prohibits the executive from amending or accepting funds or grants that are not in the budget without the approval from the legislature. - Article no. 185: secures independency of MDAs and their budgets and allows legislature power of discussion and enactment of said budgets. - Article no. 219: gives the power to the SAI to audit budget documents as organized by law.

Government Reviewer

Opinion: Agree

Comments: The main law that organized the general budget is law 53/1973. However, every year each budget must be approved by a law from the Parliament. check the link below:

<https://www.egypt.gov.eg/arabic/laws/download/newlaws/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%B1%D9%82%D9%85%2053%20%D9%84%D8%B3%D9%86%D8%A9%201973%20%D8%A8%D8%B4%D8%A3%D9%86%20-%20.pdf> The law for auditing . [http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf)

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

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Unfortunately, there are no laws or initiatives in regards to government transparency and citizens engagement. Egypt does not have an access to information law or provision as of yet. All the laws and regulations only go as far as specifying the legislature - mainly parliament - involvement in the budget cycle and reviewing budget documents. This can be found in both the budget law and the constitution.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Decree issued by the Minister of Finance No. 574 of 2018 ( a copy will be attached in a separate mail, press release stated below) to establish a Unit only dedicated to Fiscal Transparency and citizen Engagement with the following objectives : (1)access to information through the Open Data Platform Project: <http://www.mofdigitalgate.gov.eg> which is an Online Interactive Platform (covering the Fiscal Sector Data, Debt & GDP data base and series since 2005 in Arabic & English , Social Dimension & related data, Economic indicators & related charts, friendly user & searchable in excel, Word & PDF format , in addition to an interactive option for Citizens to receive their queries & feedback). (2) government transparency through increasing the comprehensiveness of the 7 yearly and monthly reports around the budget cycle in order to make it more clear, interactive & friendly user and accessible through an interactive website only dedicated to transparency & communication, in addition to the preparation of brochures& graphs and simplified guides on <http://WWW.Budget.gov.eg> (3) citizens participation via participatory budgeting to follow up the implementation of projects funded by the State Treasury, Citizen Report Cards, Community Assessment Cards, Application of the citizen charter system, Citizen follow-up Mechanism, in addition to events Conferences with civil society and Workshops with government, civil society, journalists and media professionals, Interviews, and Field visits to governorates (Alexandria - Suhag Initiative) check the link below: <https://bit.ly/2YxBcpn>

Researcher Response

Thanks to the reviewers. However, establishing a Unit to Fiscal Transparency and citizen Engagement within the MOF is no more than an initiative, a good initiative still, but its not close to legal requirement that the government must obey to. The question is asking about laws (freedom of information law; government transparency law; citizen engagement law) that regulate and put clear rules for citizens to engage and learn about the public money and legal requirement from the government to follow and the MOF unit is a step on the right direction but still long way to go to meet the question requirement. I think answer (b) should remain.

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

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

d. No, expenditures are not presented by administrative unit.

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

The Expenditure are not presented by administrative unit. Read from page 65 to 105.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

Comments: I chose answer 'c' because only 2 types of expenditures are presented by at least 2 layers of administrative units. I have listed my findings below. I) Subsidies, Grants and Social Benefits expenditure, starting pg. 77 - pg 88, some governmental agencies and divisions are presented in this table, showing grants given to some of the governmental agencies. II) Investments expenditure, starting pg. 94 - pg. 94, a table showing the total investments expenditure by central agency, municipalities and economic agency divisions. III) Ministerial expenditure, starting pg 96 - pg 101, table showing total expenditure by ministry - pg 102, table showing expenditure categories by ministry

#### Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Comments: b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented. This is presented in three different Reports (Supporting Budget Documents- Financial Statistics Annexes للبيان التحليلي للموازنة العامة للدولة, Supporting Budget Documents- Administrative Units (تقسيم الإدارة المحلية للموازنة العامة للدولة, Supporting Budget Document- Local Government (تقسيم الإدارى للموازنة العامة للدولة) as follows: First: Supporting Budget Document released at the same time of the EBP- Financial Statistics Annexes للبيان التحليلي للموازنة العامة للدولة Administrative Units Spending are presented, and allocated in a separate column a part of the economic classification. Kindly find below the link: <https://bit.ly/2NmBZF9> Pages from 65 to 82 Second: Supporting Budget Documents- Administrative Units 2017/2018 موازنة الجهاز الإداري للعام المالي 2017/2018 State Budget is classified by Administrative Units according to Ministries, and Affiliated Agencies distributed by sectors, among which sub items as follows: ( استخدامات قطاع الخدمات العامة / استخدامات قطاع الدفاع والأمن القومي / استخدامات قطاع النظام العام وشؤون السلامة العامة / استخدامات قطاع الشؤون الاقتصادية / استخدامات قطاع حماية البيئة / استخدامات قطاع الإسكان والمرافق المجتمعية / استخدامات قطاع الصحة / استخدامات قطاع الشباب والثقافة والشؤون الدينية / استخدامات قطاع الحماية الاجتماعية (Use of the public services sector/ Use of the national defence and security sector/ Use of the environmental protection sector/Use of the housing sector and community facilities/Use of the health sector/ Use of youth, culture and religious affairs/ Use of the education sector/ Use of the social protection sector) Kindly Check the Links below: <https://bit.ly/2LBSmeR> Click the button (المصرفات-الحيازة-سداد القروض) Note: This is a main web page and includes sub-links related to the same topic. For example one of the sub links the "health sector" (استخدامات قطاع الصحة) that shows administrative budget distribution among agencies: <https://bit.ly/3098jNI> Third: Supporting Budget Document- Local Government الموازنة الإدارية المحلية للمحافظة 2018/2019 موازنة الإدارة المحلية للعام المالي 2018/2019 Additionally, the state Budget is classified according to the Local Government Units allocation, and which provides detailed aggregation according to the geographical locations, and sub levelled. Kindly find below the link: <https://bit.ly/2KSEwVG> Click the Button موازنة الادارة (المصرفات-الحيازة-سداد القروض); موازنة الإستهلاك Note: This is a main web page and includes sub-links related to the same topic. One example of those sectors is the following link for that shows Local budget distribution among Cairo and Giza Governorates: <https://bit.ly/2xqnYM6>

#### Researcher Response

Thanks to the reviewers for their comments. Expenditures classified into three levels of government - administrative (central), local and public services agencies do not qualify as "administrative classification". In Egypt there are over 30 ministries. Please refer to page 82-88 of the Budget Manual (<http://www.mof.gov.eg/MOFGallerySource/English/budget-manual-2016.pdf>) for a complete list of central administrations in Egypt. The budget for none of these administrations is listed in the draft financial statements. Answer "d" is maintained.

#### IBP Comment

Many thanks to reviewers for their comments. IBP agrees with researcher's assessment.

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

#### GUIDELINES:

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

#### Answer:

a. Yes, expenditures are presented by functional classification.

#### Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

#### Comment:

The information presented in table 10 and 11 on page's 101 and 102. Please see annex Table 2-B presents a summary of expenditures by functional classification for FY 2018/19. Table 2-B/1 - 2-B/9 present detailed expenditures by each function, with further breakdown by economic classification.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: a. Yes, expenditures are presented by functional classification. Expenditure by Functional Classification is presented at two different places (Executive's Budget Proposal document البيان المالي للموازنة العامة للدولة , Supporting Budget Document- Financial Statistics Annexes البيان التحليل للموازنة العامة للدولة) as follows: First: Executive's Budget Proposal Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> The information presented in table 10 and 11 on page's 101 and 102. Kindly see annex Table 2-B presents a summary of expenditures by functional classification for FY 2018/19. Table 2-B/1 - 2-B/9 present detailed expenditures by each function, with further breakdown by economic classification. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143). Second: Supporting Budget Document- Financial Statistics Annexes البيان التحليل للموازنة العامة للدولة Kindly find below the link: <https://bit.ly/2NmBZF9> The following Pages: Pages from 91 to 117: Tables presenting; FY18/19 budget figures, previous year budget figures, and three previous years actual, in addition to some useful charts highlighting the trends for each sector, and the allocation of functional classification among Local Authorities, Administrative Units, and Services Authorities.

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

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

See page 35 of [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf)

**Comment:**

the functions are the same as COFOG. See page 35 of [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

**GUIDELINES:**

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

Table 3 on page 69 presents a summary of expenditures by economic classification categories. Pages 70-90 (Tables 4 -7) present detailed breakdown under each economic category and includes a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: a. Yes, expenditures are presented by economic classification. Expenditures by economic classification is presented at different places (The Executive's Budget Proposal document للموازنة العامة للدولة البيان المالي, Supporting Budget Document- Financial Statistics Annexes البيان التحليلي للموازنة العامة للدولة) as follows: First: The Executive's Budget Proposal document itself Kindly find below the link: <https://bit.ly/2KpcXPn> The following Pages: Table 3 on page 69 presents a summary of expenditures by economic classification categories. Pages 70-90 (Tables 4 -7) present detailed breakdown under each economic category and includes a narrative discussion. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143). Second: Supporting Budget Document- Financial Statistics Annexes- Kindly find below the link: <https://bit.ly/2NmBZF9> The following Pages: Pages from 17 to 48: presents tables for the detailed economic classification for FY18/19 budget figures, compared to previous year budget, and three previous years actual.

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

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

The economic classification of the EBP is compatible with international standards. Please review pages 65 to 105.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

Link: <https://goo.gl/oJKHa9>

Comment:

The Egypt's budget is a line item budget and not a programs budget, however, the EBP presented several programs that the government is going (under the ministry level) that make's the answer for this year is "c". For example, page 86 provide information about one of the government programs to subsidize and help poor families (تكافل وكرامة), this is a program under a ministry solidarity and target specific groups. More information about the government programs that that takes less them two thirds of the expenditure are presented in please see pages 83-92.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researchers response here. We can see some government programs under the Subsidies, grants and social benefits expenditure. They are sometimes mentioned in text and sometimes found in the tables mentioned by the researchers, pages 77-91.

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

The summary table on performance of budget (page 32) shows forward looking expenditure estimates for two years beyond the fiscal year. This is an improvement in practice from the last year.

Peer Reviewer

Opinion: Agree

Comments: Table on pg 32 highlights economic classification of expenditure/revenue for two years beyond the fiscal year.

Government Reviewer  
Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:  
Economic classification

Source:  
Link: <http://tinyw.in/7LRc>

Comment:  
page see page 32.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:  
d. No, multi-year estimates for programs are not presented.

Source:  
Link: <http://tinyw.in/7LRc>

Comment:

No, multi year estimates for programs has been presented.

Peer Reviewer

Opinion: Agree

Comments: Government programs are mostly listed within text and not discussed in detail.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

Table 15 (p111) presents a summary of all tax revenue sources. Table 16-19 (p112-116) shows detailed breakdown of the tax revenue components.

Peer Reviewer

Opinion: Agree

Comments: - Table 15 (pg 111) is a summary of the four main tax revenue sources. - Table 16 to Table 19 (pg 112-116) are four tables detailing each tax revenue source.

Government Reviewer

Opinion: Agree

Comments: a. Yes, individual sources of tax revenue accounting for all tax revenue are presented. Individual Sources of tax revenues are presented in two places ( EBP البيان التحليلي للموازنة العامة للدولة Supporting Budget Document- Financial Statistics Annexes البيان المالي للموازنة العامة للدولة ) as follows: First: The Executive's Budget Proposal documentالبيان المالي للموازنة العامة للدولة Kindly find below the link: <https://bit.ly/2KpcXPn> The following Pages: Table 15 (p111) presents a summary of all tax revenue sources. Table 16-19 (p112-116) shows detailed breakdown of the tax revenue components. Second: Supporting Budget Document- Financial Statistics Annexes البيان التحليلي للموازنة العامة للدولة Kindly find below the link: <https://bit.ly/2NmBZF9> Pages from 21 to 31

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

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but*

not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

Individual sources of non-tax revenue accounting of all non-tax revenue are presented in table 20 with a narrative discussion from pages 116 to 120.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

Comments: Individual sources of non tax revenue are only presented for "Other Revenue", and not all of individual sources under this component are presented. Also, "Grants" are only discussed in text on pg 117. Pages 118-120, including table 20, discuss "Other revenue".

Government Reviewer

Opinion: Agree

Comments: a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented. This is presented in two different places ( EBP البيان التحليلي للموازنة العامة للدولة Supporting Budget Document- Financial Statistics Annexes البيان المالي للموازنة العامة للدولة ) as follows: First: The Executive's Budget Proposal البيان المالي للموازنة العامة للدولة Kindly find below the link: <https://bit.ly/2KpcXPn> The following Pages: Individual sources of non-tax revenue accounting of all non-tax revenue are presented in table 20 with a narrative discussion from pages 116 to 120. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143). Second: Supporting Budget Document- Financial Statistics Annexes البيان التحليلي للموازنة العامة للدولة Kindly find below the link: <https://bit.ly/2NmBZF9> Pages from 27 to 31

Researcher Response

Thanks for the peer reviewer for their comment. Here, "Other Revenues" is a GFS category with further disaggregation, and within this the unaccounted revenues are less than 0.2%, therefore qualifying for an "a".

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

**GUIDELINES:**

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

Summary of state budget (page 32) presents estimates of revenue for two years beyond the fiscal year are presented in the EBP. The estimates are only by the three broad categories- taxes, grants and non-tax revenues.

Peer Reviewer

Opinion: Agree

Comments: Page 32, a table highlights expenditure/revenue sources for two years beyond the fiscal year; for main sources of revenue, taxes, grants, non-tax revenue, ie economic classification.

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

d. No, multi-year estimates for individual sources of revenue are not presented.

**Source:**

Link: <http://tinyw.in/7LRc>

**Comment:**

No, multi-year estimates for individual sources of revenue are not presented in the EBP or any supporting documents.

**Peer Reviewer**

Opinion: Agree

Comments: Only main sources of revenue are presented in one table for two years beyond the budget year.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

Comments: c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented. Kindly find below the link: <https://bit.ly/2KpcXPn> The following Pages: Page 32: a table presenting the medium term Forecast for total revenues, subdivided into much tax revenues, and non-tax revenues, and which contributes to the total sum of revenues for next two years following to the budget year 18/19. However, a more detailed tax and non-tax revenues doesn't exist. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143).

**IBP Comment**

Many thanks to the reviewers for their comments. As noted by the reviewer, a more detailed multi-year revenue forecast is not presented in the Financial Statement. For consistency across all OBS countries, answer choice "d" is maintained.

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

The debt presented in the document several times. In page 49 the government provided the deficit at the end of the budget year and the amount of new borrowing. Also, the government presented the same information in table 24 page 132. In regard to the interest payments on external debt and domestic debt for the budget year is presented in table 6 page 76 and graphs and summary in pages 74-75.

The Financial statement does not provide an estimate of total outstanding debt at the end of 2018/19, however Table 1 (page 64) presents the estimates for GDP and for debt to GDP ratio, from which the total outstanding debt could be calculated.

Peer Reviewer

Opinion: Agree

Comments: - pg 48, the table provides the deficit estimate for FY 2017-18 and amount of new borrowing FY 2018-19 - from other tables I believe this is net new borrowing. - pg 62, a table provides estimates for new borrowing for two years beyond the budget year. - pg 64, table 1 presents the estimates for debt to GDP ratio, but not the outstanding debt itself as mentioned by the researchers. - pg 74-76, highlight the interest payments on domestic and foreign debt - pg 132, table 24 lists net public debt; domestic and foreign, from 2009-2018, not by budget year but as of a certain date, ie, "02/28/2018".

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:

Link: <http://tinyw.in/7LRc>

Comment:

The three elements are represented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

- 1) interest payments on the debt are presented in table 6 (page 76);
- 2) Information in tables on page 62 and 130 presents net domestic and net external debt for the budget year;
- 3) The Financial Statement has information historical information on total debt in table 24 (page 132), but it covers the years from 2009 to 2018 and not the BY; there is information on debt to GDP and deficit to GDP ratio for the current year;
- 4) Narrative discussion on the exchange rate for 2018/19 is presented in page 52
- 5) Risks to global economy and how it could impact debt presented in section 10 (a) pages 51 to 54
- 6) Average Interest rates on domestic debt in page 3

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: I believe the information regarding total debt outstanding is missing core elements, especially since it is not represented by budget year and is never given as a standalone figure. Debt and budget deficit are discussed several times as noted by the researchers but outstanding debt is not presented clearly. Only new borrowing and interest payments are discussed in detail and by budget year. Outstanding debt is given for a multi year period 2009-2018, split by domestic and foreign debt, but not by budget year. I cannot consider it comprehensive, or a core element of outstanding debt.

Government Reviewer

Opinion: Agree

Researcher Response

I disagree with the peer reviewer. I think the EBP has all the core information, which is as the OBS methodology (interest rates on the debt; maturity profile of the debt; and whether the debt is domestic or external.) as listed above the source for such information. I believe the answer should remain (b).

IBP Comment

Many thanks to the reviewers for their comments. As the total amount of GDP and debt-to-GDP ratio are presented in the same table, it is being accepted in indicator 13.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in

the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Source:

Link: <http://tinyw.in/7LRc>

Comment:

The EBP has information about the debt, interest rates, maturity of the dept during the years, whether the debt is domestic of external.

Peer Reviewer

Opinion: Disagree

Suggested Answer: - Interest rates on the debt

Comments: We have a table of domestic/external debt, but it is not presented by budget year. Information beyond the core elements, I cannot agree that this is true. Yes there is a lot of text and a section in regards to budget spending risks, but it is not information beyond core elements.

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

The EBP has information beyond the core components, please. The core info which are the GDP nominal and growth - interest rate - Inflation rate presented in the document along with other information about exchange rate; average world inflation rate and other information that might affect Egypt spending and budget, please see pages 1-62.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:  
Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements (please specify)

Source:  
Link: <http://tinyw.in/7LRc>

Comment:  
The Information for 2018/19 on unemployment, prices of commodities, debt-to-GDP ratio, forecast of global events and impact on Egypt's economy

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments:   Nominal GDP   Inflation Rate   Real GDP Growth Rate   Interest Rate   Information beyond the core elements: Oil Prices, Wheat Prices, Unemployment Rate, Sources of GDP growth, average world, and most selected countries by region growth rate in trade of goods and services.

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well*

as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

The question asks about three core elements, which are: 1) real GDP growth, can be found in graphs and table in page 3 and in pages 24-25; 2) inflation rate (international inflation rates) can be found in pages 19-20, and local inflation rate can be found in page 25; 3) interest rates can be found in pages 24-25. These are in the context of global economy and local impacting the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget. Kindly find below the link: <https://bit.ly/2KpcXPn> Pages from 51 to 53 18/19 الموازنة العامة المالية بمشروع الموازنة العام المالي 2018/19 presents the effect of change of exchange rate, interest rates, and world trade on the budget. In addition, the effect on economic growth rate is indirectly measured through the changes happening to the world economic GDP growth, and the effect of inflation is indirectly measured through the changes in Fuel prices due to its important impact on Egypt's State Budget. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143).

Researcher Response

The government is correct in noting that Section 10 (p50-54) discuss a few fiscal risks, but there is no comprehensive analysis and estimation of the impact on budget (an estimate of impact on debt or expenditures or revenues). Answer choice "c" is maintained.

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

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

Link: <http://tinyw.in/7LRc>

Comment:

Yes, the government presented new polices that might affect the expenditure (pages 39-43) such as, start implementing "State budget by program and performance" (page 41) and start implementing "Government Financial Information Management System - GFMS" where the government will manage it's expenditure with a new electronic policy.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

**Answer:**

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Yes, the government laid down new policies and how this will affect the expenditure and revenue, such as, reforms in the tax system and the tax collating polices, please read page 34.

Peer Reviewer  
Opinion: Agree

Comments: pgs 34-38 include an extensive narrative on tax reform and associated programs, as well as some discussion on policies affecting non tax revenue

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by*

administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The expenditure estimates for BY-1 are presented by the functional and economic classifications (page 32 and page 101 table 10)

Peer Reviewer

Opinion: Agree

Comments: - pg 32, BY-1 estimates for economic classification for expenditure - pg 101, table 10, BY-1 estimates for functional classification for expenditure

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The expenditure are not presented by progeam for BY-1

Peer Reviewer

Opinion: Agree

Comments: Programs are not represented in budget documents.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

Comments: c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1. In two different places (EBP البيان المالي للموازنة العامة للدولة, Supporting Budget Documents- Administrative Units التقسيم الإداري للموازنة العامة للدولة) First: EBP البيان المالي للموازنة العامة للدولة Kindly find below the link: <https://bit.ly/2KpcXPn> Page 78&88: present specific subsidies program برامج الدعم, for the year preceding FY18/19. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143). Second: Supporting Budget Documents- Administrative Units 2017/2018 موازنة الجهاز الإداري للعام المالي See Link Below: <https://bit.ly/2LyI8f2> Also the following link includes sub links for each sector to present programs distributed among each budget sector in many links allocated for year BY-1 the main link is as follows: <https://bit.ly/2LBSmeR> For example one of the sub links the "education sector" as follows: <https://bit.ly/2Xqddnj>

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

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Yes, expenditure estimates for FY 2017/18 (BY-1) have been updated from the original enacted levels (see pages 65 to 105)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications. See pages 65- 105 and tables 3 to 11 for estimates by economic classification. See Table 10 on page 101 for estimates by functional classification.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Functional classification  
Economic classification

Source:

Link:<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

Economic and Functional classification are presented in the EBP.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

Expenditures are not presented by programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Comments: c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years. Kindly find below the link: <https://bit.ly/2KpcXPn> Pages from 78: present specific subsidies program برامج الدعم , for the year preceding FY18/19. (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143).

Researcher Response

Table 7 on p78 shows further disaggregation below the economic class of "Supports, grants and Social Benefits". This is not program-level detail below the administrative level. Answer choice "d" is maintained.

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

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The actual expenditures is presented two years prior to the budget year (see pages 69 and table 3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

Yes, revenue estimates for 2017/18 (BY-1) are presented by category (see pages 106 and table 12)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Yes, individual sources of revenue accounting for all revenue are presented for 2017/18 or BY-1 (See tables 13- 20, pages 106 - 122).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Yes, revenue estimates for 2017/18 or BY-1 have been updated to include enacted and expected levels (See pages 106-122 and tables 13 to 20)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

Link: <http://tinyw.in/7LRc>

**Comment:**

Yes, revenue estimates for 2016/17 or BY-2 and prior years are presented by category (see pages 106 - 122)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years (see pages 106 -122)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

In an improvement in practice from the government side, The EBP presented two years prior to the budget year (BY-2).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The EBP presented some of the core information for BY-1: on debt (domestic, external composition), debt to GDP ratio, deficit is available in Table 22, 23 and 24 on pages 127-132.

Interest payments for BY-1 are reflected in Table 6 on page 76.

Information on interest rates and maturity profiles is missing.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: For more clarification, more data related to the question can be found in the Executive's Budget Proposal document itself. Kindly find below the link: <https://bit.ly/2KpcXPn> as indicated in the following Pages (Kindly note that The EBP document includes an annex of its analytical document. All the pages we are referring to are on EBP part which is pages 1- 143): Page 104: presents the amount of debt installments to be due in FY 18/19, and 17/18. Page 132 presents historical debt (domestic, and external) Page 130: presents: Net borrowing and Sources of Financing. Page 4: presents the targeted debt as percent of GDP for Page 49: presents sources of financing, including external, and internal borrowings, and T-Bills issuance.

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

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

The debt figure is presented in the EBP in more than three years prior to the budget year, table 24 (see page 132).

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The debt figures presented in the EBP are not shown by budget year. Table 24, pg 132, shows the outstanding debt, domestic/external, from 2009-2018, but not by budget year. I'm unsure of how to answer this question.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

As per OBS methodology, this question is applicable. It would "not applicable" if Egypt had absolutely no debt, and hence there would be no data to present. But that is not the case. Debt figures are only presented as a percentage of GDP for the Budget Year, however, Table 24 includes figures on the value of actual debt (domestic and foreign) held for prior years. Answer choice "a" is maintained.

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

There is no information about extra budgetary funds presented in the EBP.

An example is the relief fund- Tahya Misr (<https://tahyamisfund.org/>) that is not mentioned in the budget proposal.

Peer Reviewer

Opinion: Agree

Comments: Little is known about extra budgetary funds and they are not discussed in the EBP.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Comments: c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds. On page 120 Table 20 (Other Revenues), line item Special and accounts Funds Resources includes some extra-budgetary collected from hospitals and universities own revenue that is eventually included in the budget. While no narrative is included, there is some information on the financial flow of these funds on an aggregate level.

Researcher Response

Thanks you to reviewers for comments. Table 20 presents "revenues", not extra-budgetary funds which appear outside of the regular budget's expenditures or revenues statements. There is no discussion of any extra-budgetary funds in the draft Financial Statement. Therefore, I think answer "d" should remain.

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

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-*

budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The Egyptian government is a central government, therefore, the government finance is presented in the EBP. Table 25 shows the financial statement of the budget, however, EBFs are not covered in the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: Starting on page 17 in the Analytical Separated Statement (Annex) presents the information on a consolidated basis:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Analytical-Separated-Statement-2018-2019.pdf> Other tables include such information disaggregated such as on page 120 Table 20 (Other Revenues), line item Special and accounts Funds Resources includes some extra-budgetary collected from hospitals and universities own revenue that is eventually included in the budget.

Researcher Response

The draft Financial statement does present the full financial statement, however, as the guidelines note this question is assessing "the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities". As no EBF's are presented, answer choice "b" is maintained.

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

d. No, estimates of intergovernmental transfers are not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The EBP does not have any information about inter-governmental transfers for the Budget year 2018/19. Table 8 (page 91) is about the government subsidies to the industry areas, but information is only up to FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: Supporting Budget Document- Local Government 2018/2019 موازنة الإدارة المحلية للعام المالى Additionally, the state Budget is classified according to the Local Government Units allocation, and which provides detailed aggregation according to the geographical locations, and sub level. Kindly find below the link: <https://bit.ly/2KSEwVG> Click the Button: (المصروفات-الحيازة-سداد القروض) موازنة الادارة المحلية الإستخدامات Note: This is a main web page and includes sub-links related to the same topic. One example of those sectors is the following link for that shows Local budget distribution among Cairo and Giza Governorates: <https://bit.ly/2xqnYM6> Functional classification is also aggregated at the governate available in the Financial Annex Table 2B.

#### Researcher Response

The government reviewer provided links for the approved budget not the Executive budget. The budgets of local administrations are published in much greater detail once the budget is approved, but not when it is in draft stage. Therefore, the response should remain (d).

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

#### GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

#### Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

#### Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

#### Comment:

Alternative display of expenditure are not presented in the EBP.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Comments: c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens. In EBP, One alternative display for expenditures is being presented according to geographical distribution, which appears through the Administrative spending allocation موازنة الجهاز الإداري this presents spending allocated for the Health, and Education sectors among governorates. Kindly check the links below: <https://bit.ly/2Ly18f2> Pages from 228 till 239 presents spending allocated to Health sector among governorates Pages from 252 till 259 presents spending allocated to Education sector among governorates Additionally, spending allocation to more other sectors among governorates is presented at the same link, and which are; General Public Services, Economic Affairs, Environment protection, Youth and Culture, and Social Security Sectors in the pages as follows: General Public Services: pages from 172 to 181 Economic Affairs: pages from 194 to 215 Environment Protection: pages from 220 to 225 Youth and Culture: pages from 249 to 251 Social Security: pages from 262 to 267

Researcher Response

The government reviewer is referring to details below functional classification, which is not the same as an alternative display of the budget. Answer choice remains (d).

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The EBP has not any alternative display

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Distribution of Health expenditures by geographic region Distribution of Education expenditures by geographic region Other displays of expenditure General Public Services, Economic Affairs, Environment protection, Youth and Culture, and Social Security Sectors

Comments: In EBP, Other displays of expenditure is presented: This includes spending allocation to more other sectors other than Health, and Education among governorates, and which are; General Public Services, Economic Affairs, Environment protection, Youth and Culture, and Social Security Sectors Kindly check this link below as follows: <https://bit.ly/2Ly18f2> General Public Services: pages from 172 to 181 Economic Affairs: pages from 194 to 215 Environment Protection: pages from 220 to 225 Youth and Culture: pages from 249 to 251 Social Security: pages from 262 to 267

IBP Comment

Please refer to researcher's response to indicator 36.

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

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

Some expenditure estimates of public corporations are presented along with narrative discussion. Please see table 29 and page 137 to 140.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> Comment: The link provided by the NGO is not functional. Besides, their answer is completely inaccurate. Pages 136-137 in EBP provide a comprehensive narrative indicating the nature of the relationship between the state budget and the public economic institutions, the purpose of transactions between both entities and the deficit in total transactions happening between them. Additionally, tables 27, 28 & 29 (pages 138, 139 & 140) indicate the exact transactions between the public treasury and each of these public economic institutions. In fact, the tables indicate the institutions by name and total transactions.

Researcher Response

I think the response should remain "c" because transfers from the central budget to SOEs are shown for some specific SOEs like Petroleum Corporation, but a large portion of transfers is lumped under "other". To change the response to (a) or (b) the transfer must be detailed for each SOEs in the country. Therefore, I think the response should remain (c).

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

*The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.*

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.*

*If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.*

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

No information related to quasi-fiscal activities is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Comments: Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> In fact, all quasi-fiscal activities and their beneficiaries are presented in the EBP. Pages (54, 55 & 56) provide a comprehensive narrative on the beneficiaries of all quasi-fiscal activities. Besides, tables 27, 28 & 29 (pages 138, 139 & 140) indicate all transactions of quasi-fiscal activities related to every institution.

Researcher Response

Thanks to the reviewers. The cited tables include a line item for subsidies provided. However, direct subsidies are not considered quasi-fiscal. As there is no information on the core, indirect subsidies, an estimate or the beneficiary, the answer choice remains "d".

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

b. Yes, the core information is presented for all financial assets.

Source:

Link:<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The core information for all financial assets is presented. Please see table 21 (about financial asset acquisition) on page 126 and the accompanying narrative on page 125.

Page 103 presents the components of local and foreign financial assets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> Page 125-126: Presents

financial asset acquisitions Page 103: Categorizes financial assets into local and foreign with a supporting narrative Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Analytical-Separated-Statement-2018-2019.pdf> Page 31: Presents receipts from financial asset acquisitions.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

**Answer:**

b. Yes, the core information is presented for all nonfinancial assets.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

**Comment:**

Yes, core information for the non-financial assets are presented, please see table 9 on page 94 and corresponding narrative on p95 about investment and its components.

Note: The EBP described the non-financial assets as investments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Analytical-Separated-Statement-2018-2019.pdf> Page (94,95) Presents Purchase of Non-Financial Assets with a supporting narrative

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

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Comments: Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> Pages (54-55) provide a narrative of contingent liabilities (government loan guarantees or insurance programs) Pages from 136 to 140 presents the budget spending allocated to economic authorities outside the state budget, and vice versa. العلاقات الإقتصادية. Additionally, Supporting Document- State and Owned Enterprise Report تقرير الأداء المالي للشركات المملوكة للدولة Check the link below

[http://www.mof.gov.eg/Arabic/esdarate/Pages/Financial\\_performance\\_report.aspx](http://www.mof.gov.eg/Arabic/esdarate/Pages/Financial_performance_report.aspx) This report describes the performance of State and Owned Enterprises in Egypt, and which are contingent liabilities.

Researcher Response

I believe the government comments are correct. The answer should be (c) instead of (d).

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

*GUIDELINES:*

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

There is no information related to future liabilities and the sustainability of finances over the long term.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Link: [http://www.mof.gov.eg/MOFGallerySource/English/PDF/Medium-Term\\_Debt\\_Management\\_Strategy.pdf](http://www.mof.gov.eg/MOFGallerySource/English/PDF/Medium-Term_Debt_Management_Strategy.pdf) In fact Another supporting document named "Medium Term Debt Strategy MTDS" for FY18/19 through 20/21 provides information on the core elements to assess the government's future liabilities and the sustainability of its finances

Researcher Response

The MTDS is a great step towards transparency, however, the document was only available in May 2019, whereas the Budget proposal being assessed was submitted to parliament in May 2018. For this reason, the response in OBS 2019 remains "d".

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The sources of donor assistance are presented in page 49 of the EBP but there is no narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Link [http://www.mof.gov.eg/MOFGallerySource/English/PDF/Medium-Term\\_Debt\\_Management\\_Strategy.pdf](http://www.mof.gov.eg/MOFGallerySource/English/PDF/Medium-Term_Debt_Management_Strategy.pdf) Page 49: Present the sources of donor assistance

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The EBP has no information on the tax expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Comments: Estimates of some earmarked revenues are presented in budget documents. For example, 25% of revenues from property tax is allocated to local development while another 25% is allocated to development of slums. Besides, a portion of revenues collected from tax on tobacco (40 piasters on every cigarette pack) is allocated to the health insurance system and here's a supporting link of a media article <https://bit.ly/2JQ6olc>  
Also Kindly find the link of property Tax Law Article Number 28 as follows: <https://bit.ly/2yh2LEP>

Researcher Response

I would like to thank the government reviewer for the valuable information. However, the information is not included in the Budget Proposal. therefore, the answer should remain (d).

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

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The EBP contained information about the government policy in pages 5, 7,8,9,10,11 and 12.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Here's the functional link: <https://bit.ly/2KpcXPn> Comment: The EBP presents information on how the proposed budget is linked to government's policy goals for the budget year in pages 5, 7,8,9,10,11 and 12.

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

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**Source:**

Link: <https://to.ly/1ze2w>

**Comment:**

While the the EBP mentioned the government plan 2030 (page 7) but the MOF did not state clear goals for multi-year period.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: Information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented in the EBP related to fiscal policy objectives to sustain a primary surplus for the the year and years that follow while putting the debt on a downward path. Kindly check the following link <https://bit.ly/2KpcXPn>. The 1st paragraph in page 2 showing in detail the medium term fiscal targets.

**IBP Comment**

IBP agrees to revise the score from D to C based on comments by the reviewers and information on Vision 2030 in the budget document. As per guidelines, response C is applicable if the presentation includes only a narrative discussion.

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

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

**Inputs** - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

**Outputs** - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

**Outcomes** - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Link: <https://to.ly/1ze2w>

Comment:

No such information is there in the current EBP. The EBP does mention the introduction of performance budgeting in future.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

Link: <https://bit.ly/2KpcXPn>

Comment:

The EBP did not present such information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Link: <https://bit.ly/2KpcXPn>

Comment:

No such information presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

Comment:

The government policies that benefit the most impoverished people is presented in table 7 (page 78) and in pages 79 to 87.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Here's the functional link: <https://bit.ly/2KpcXPn>

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

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

b. Yes, a timetable is released, but some details are excluded.

**Source:**

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Publication\\_of\\_preparing\\_the\\_budget18-19.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Publication_of_preparing_the_budget18-19.pdf)

**Comment:**

The MOF published a regulation document called " Budget formulation circular" That regulation contained the needed dates. The document is available but the media give it little attention. Also, The MOF published the steps of of budget's formulation in the CB (page 6) but without dates.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**GUIDELINES:**

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional*

information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Link: <https://to.ly/1zeD3>

Comment:

PBS 2018/19 is assessed as "published late"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: Pre-Budget Statement presents information on the macroeconomic forecast upon which the budget projections are based. In fact considering the core elements in the question, the pre-budget statement includes interest rates, real GDP growth, employment and unemployment, price of oil and wheat and finally the effect of inflation is indirectly measured through the changes in Fuel prices due to its important impact on Egypt's State Budget. The aforementioned information on the macroeconomic forecast are present in pages 3, 11 and 12. Link: <https://bit.ly/2Ljtjxv>

Researcher Response

As per OBS methodology, if a document is assessed as not publicly available, then all corresponding questions regarding its comprehensiveness are assessed as having no information at all. Therefore answer choice "d" is maintained.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

Link: <https://to.ly/1zeD3>

Comment:

PBS 2018/19 is assessed as "published late"

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, the core information is presented for the government's expenditure policies and priorities.

Comments: The Pre-Budget Statement presents information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget. This includes a discussion of expenditure policies and priorities, an estimate of total expenditures and some elements beyond the core elements including sub-expenditure estimate such as wages, purchase of good and services, interest payments, subsidies, other spending and investments. This is to be found on pages from 15 to 18. Link: <https://bit.ly/2Ljtjexv>

IBP Comment

Many thanks to the reviewers for their comments. IBP agrees with researcher's assessment. Please refer to indicators PBS-2 and 54 for more details.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

*GUIDELINES:*

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.*

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Link: <https://to.ly/1zeD3>

Comment:

The core elements of the expenditure is presented in the PBS. The total of revenue is presented in page 14 and 20, the discussion about the revenue policy is in page 18-19-20. However, the score remains "d" as PBS is assessed as "Published Late".

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: The Pre-Budget Statement presents information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget. This includes a discussion of revenue policies and priorities, an estimate of total revenue and some elements beyond the core elements including sub-revenue estimate such as tax, non-tax, grants, miscellaneous revenues. This is to be found on pages from 19 & 20. Link: <https://bit.ly/2Ljtjexv>

IBP Comment

Many thanks to the reviewers for their comments. IBP agrees with researcher's assessment. Please refer to indicators PBS-2 and 54 for more details.

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

**GUIDELINES:**

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

Link: <https://to.ly/1zeD3>

**Comment:**

Non of the three elements was presented in the PBS and it was published late for FY 2018/19.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: However there is a published separate document that has all these details and is named "Medium Term Debt Strategy" Link: [http://www.mof.gov.eg/MOFGallerySource/English/PDF/Medium-Term\\_Debt\\_Management\\_Strategy.pdf](http://www.mof.gov.eg/MOFGallerySource/English/PDF/Medium-Term_Debt_Management_Strategy.pdf)

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

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

Source:  
Link: <https://to.ly/1zeD3>

Comment:  
Yes, is page 14. However, PBS 2018/19 is assessed as "published late"

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
a. Yes, multi-year expenditure estimates are presented.  
Comments: Pre-Budget Statement presents estimates of total expenditures for a multi-year period in page 14. link:<https://bit.ly/2Ljtjexv>

IBP Comment  
Many thanks to the reviewers for their comments. IBP agrees with researcher's assessment. Please refer to indicators PBS-2 and 54 for more details.

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

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx>

Link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Administrative2018-2019.aspx>

Comment:

In the links above you will find expenditure estimates by two of the three expenditure- economic and functional.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: All three expenditure classifications can be found by navigating through the different documents that are published after the enacted budget law. I) Main page for budget documents FY 2018-19:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx> The MOF provides economic, functional and administrative classifications by splitting budget documents into its three main administrative classification: central government, local government, services agencies. Below I have provided only the 3 main web pages (as the documents are provided in many formats and many links to cover in this comment box), in which detailed budget documents are provided for the functional, administrative and economic classifications. II) Central government enacted budget documents FY 2018-19

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Administrative2018-2019.aspx> III) Local government enacted budget documents FY 2018-19

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Local2018-2019.aspx> IV) Services agencies enacted budget documents FY 2018-19

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Local2018-2019.aspx>

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/khadamia18-19.aspx>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Enacted Budget present expenditure estimates by all of the three expenditure classifications (by administrative, economic, or functional classification). First: Economic classification link:<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-1.pdf> Pages 3 & 4

Second: Functional classification Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/part1/M-P1-14.pdf> Third: Administrative classification Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Part2/M-P2-1.pdf>

Researcher Response

Thank you to the reviewers for their comments. Answer choice "b" is maintained as administrative classification is not presented. The disaggregation of budget under central, local and service categories is a different kind of classification. In Egypt there are over 30 ministries. Please see pages 82-88 of the Budget Manual (<http://www.mof.gov.eg/MOFGallerySource/English/budget-manual-2016.pdf>) for a complete list of central administrations in Egypt. The budget for none of these administrations is listed in the Approved Budget. Therefore, response (b) maintained.

IBP Comment

Many thanks to the reviewers for their comments. IBP agrees with researchers assessment.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Economic classification

Functional classification

Source:

Link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Comments: All three expenditure classifications can be found by navigating through the different documents that are published after the enacted budget law. I) Main page for budget documents FY 2018-19:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx> The MOF provides economic, functional and administrative classifications by splitting budget documents into its three main

administrative classification: central government, local government, services agencies. Below I have provided only the 3 main web pages (as the documents are provided in many formats and many links to cover in this comment box), in which detailed budget documents are provided for the functional, administrative and economic classifications. II) Central government enacted budget documents FY 2018-19

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Administrative2018-2019.aspx> III) Local government enacted budget documents FY 2018-19

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Local2018-2019.aspx> IV) Services agencies enacted budget documents FY 2018-19

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/khadamia18-19.aspx>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: All three expenditure classifications are included in the Enacted Budget 1-Administrative classification 2-Economic classification 3-Functional classification

IBP Comment

Many thanks to the reviewers for their comments. Please refer to researcher's response to indicator 59.

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

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

**Answer:**

d. No, the Enacted Budget does not present expenditure estimates by program.

**Source:**

**Link:**

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx>

**Comment:**

The EB does not present the expenditure by program.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

**Link:**

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx>

See table 3 of the document:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over\\_all\\_picture\\_of\\_the\\_budget.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over_all_picture_of_the_budget.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Revenue estimates by tax and non tax categories is represented also through these main links: I) Central government

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Administrative2018-2019.aspx> II) Local government

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/Local2018-2019.aspx> III) Services agencies

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/khadamia18-19.aspx>

Government Reviewer

Opinion: Agree

Comments: link <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-1.pdf> Page 4

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

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over\\_all\\_picture\\_of\\_the\\_budget.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over_all_picture_of_the_budget.pdf)

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/part1/M-P1-29.pdf>

Comment:

Yes, the EB presents individual sources of revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2018/12/part4.pdf> pages 28 & 29

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

**GUIDELINES:**

*Question 63 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget18-19.aspx>

<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-1.pdf>

[http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over\\_all\\_picture\\_of\\_the\\_budget.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over_all_picture_of_the_budget.pdf)

Comment:

Please see page 4 and 5 in this document ([http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over\\_all\\_picture\\_of\\_the\\_budget.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/over_all_picture_of_the_budget.pdf)) it provides information about the total interest payments, deficit and debt to GDP ratio.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Enacted Budget presents three estimates related to government borrowing and debt: 1- The amount of net new borrowing required during the budget year 2- The total debt outstanding at the end of the budget year 3- Interest payments on the debt for the budget year Link <https://bit.ly/2KpcXPn> Net new borrowing (page 49) Outstanding debt (page 2) Interest payment (page 32)

64. What information is provided in the Citizens Budget?

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

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

Comment:

The CB contained information beyond the core elements, however, CB is assessed as published late this round.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: The EB was signed into law on June 27th, 2018 (published in the official gazette) , approved by the president (and can be amended up until) June 30, 2018 on the MOF website. The CB was published on September 28th, 2018 within 3 months of the publication of the EB. LINK: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

IBP Comment

Many thanks to the reviewers. We acknowledge that Egypt produces a robust Citizens Budget document. However, during this round of the survey, the Citizens Budget was not published in a timely manner. OBS methodology requires that if a document is not publicly available, all questions related to its comprehensiveness are assessed as "d".

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

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

d. A Citizens Budget is not published.

Source:

Link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

Media converge: <http://gate.ahram.org.eg/News/2016958.aspx>

TV interview: <https://www.dailymotion.com/video/x73ysye>

Comment:

The CB published on MOF website as well as its own website. Also, the MOF published several videos to introduce the budget to the public and MOF officials (Ms. Sarah Eid) was interviewed in several media outlets to speak about the CB and the budget. The CB is disseminated robustly through various means, and this is good practice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: Internet dissemination link <https://bit.ly/2LBazsC> Television dissemination link <https://www.youtube.com/watch?v=Sej0PUEID5Q> Street dissemination link: (proof is the first 1 minute of the video) <https://www.youtube.com/watch?v=Sej0PUEID5Q>

IBP Comment

See response to indicator 64.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

There are no established mechanisms by the government to know learn what the public what't to know before publishing the CB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Comments: The Interactive MOF budget website allows citizens to send feedback and communicate with MOF transparency team directly and get direct responses. For example including the frequently asked questions and their answers section was based on public demand prior to publishing citizen budget. Interactive MoF budget link: <http://www.budget.gov.eg/Budget20182019> Citizen Budget link (Pages 40-41, 59-62): [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

IBP Comment

See response to indicator 64.

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

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

Comment:

Only one citizen budget have been published which is for the EB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Comments: Citizen Budget link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget\\_2018-2019/CB2018-2019-detailed-28-9-2018.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Citizen-Budget_2018-2019/CB2018-2019-detailed-28-9-2018.pdf)

IBP Comment

See response to indicator 64.

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

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

Link: <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>

Comment:

The IYR present the expenditure only by economic classification.

See table 14 (p31-32) of the September report: <https://goo.gl/9eau65>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In-Year Report for December 2018 link: <https://goo.gl/wCwQ2i>

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

**Answer:**

d. No, the In-Year Reports do not present actual expenditures by program.

**Source:**

Link: <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>

**Comment:**

The IYR does not present expenditure by individual program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

Link: <https://goo.gl/9eau65>

**Comment:**

The expenditures are presented in the IYR. Please see September report, table 14 - 'Expenditures breakdown' (page 31-32) provides the original estimate based on the enacted budget along with comparisons of expenditures from the same period from the previous year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In-Year Report for December 2018 link: <https://goo.gl/wCwQ2i>

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

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Link: <https://goo.gl/9eau65>

Comment:

Look at table 11 'Summary of Main Budget Operations' on page 26 provide cumulative data for tax and non-tax revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In-Year Report for December 2018 link: <https://goo.gl/wCwQ2i>

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

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

Link: <https://goo.gl/9eau65>

Comment:

Table 12-a and 12-b provide detailed breakdown of revenues by the two broad categories- tax and non-tax.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In-Year Report for December 2018 link: <https://goo.gl/wCwQ2i>

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

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

Link: <https://goo.gl/9eau65>

**Comment:**

The September report of the IYR report presented the needed information.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: The December report of the IYR report presented the needed information. Section 4 in our Monthly Bulletin covers the Fiscal Sector. Comparisons are made between actual year-to-date revenues with the same period in the previous year. Table 12a presents the breakdown of the revenues, kindly check the following link <https://bit.ly/32dGBkw>

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Link: <https://goo.gl/9eau65>

Comment:

The IYR (September 2018) section 5 (pages 35 - 42) provided the three estimates related to government borrowing and debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The IYR (December 2018) section 5 (pages 35 - 42) provided the three estimates related to government borrowing and debt.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2018/9/allparts.pdf>

Comment:

The IYR (September 2018) section 5 (pages 35-42) provide details on the composition of debt- total debt, whether it is domestic or external, debt servicing, issuance of securities and maturity profile on government bonds. Information on debt are quarterly updates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The IYR (December 2018) section 5 (pages 35-42) provide details on the composition of debt- total debt, whether it is domestic or external, debt servicing, issuance of securities and maturity profile on government bonds. Information on debt are quarterly updates.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

**Comment:**

In section three (page 10) and section four (page 14) the MYR highlighted the recent updates of the GDP and compared it with same time in previous years. However, there no comparison between the government prediction to at the beginning of the year and impact on GDP with revised updates of the GDP in MYR.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

**Comments:** The estimates for macroeconomic forecast presented in the Midyear Review for the FY17/18 have been updated, compared to the macroeconomic forecast presented for the same year at the Executive Budget Proposal. This is done because MOF is keen to update its macroeconomic assumptions in light of the changes that occur in the world economy, and taking into account the actual performance achieved after Full Six Months have passed. Please find the links below (link for midyear review) Page number 9: <https://bit.ly/2x7Z837> Please find the links below (link for Executive Budget Proposal) Page number 16: <https://bit.ly/2WgQPKL>

**Researcher Response**

Apologies for the error, the government comment is correct, and the score is revised from "d" to "c".

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

**Answer:**

d. No, expenditure estimates have not been updated.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Expenditure estimates have not been updated. Data is only for actual expenditures for the first six months.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Comments: The estimates for expenditure presented in the Midyear Review for the FY17/18 have been updated, compared to the expenditure presented for the same year at the Executive Budget Proposal in light of the changes happening in actual fiscal performance achieved after Full Six Months have passed. Please find the links below (link for midyear review) Page number 27: <https://bit.ly/2x7Z837>. kindly note that FY 2017-2018 budget data reflects the data of the general budget of the State under the Law of linking the budget number 145 of the year 2017 and there hasn't been any update. Please find the links below (link for Executive Budget Proposal) Page number 33: <https://bit.ly/2WgQPkL>

Researcher Response

There are revised and updated figures or any explanation of deviations in the Mid-year review. Answer choice remains "d".

IBP Comment

Many thanks to the government for their comments. IBP agrees with answer choice D. While expenditures figures have been updated from the EBP (draft financial statement) to reflect expenditures in the Enacted Budget, they have not been updated to reflect implementation figures in the first half of the year with revised expenditure estimates for the remainder of the fiscal year. Further, the Mid-year Review does not mention that estimates for the budget year are anticipated to be exactly the same as in the enacted budget.

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Expenditure estimates presented only by economic classification - see Table 4 and 5 on pages 27 and 28. However, these are not revised or updated figures taking into account the changes in the first six months of the budget year. The tables present expenditure figures for first six months and figures from the Budget Law for 2017/18 (see footnote 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: Expenditure estimates presented only by economic classification - see Table 4 and 5 on pages 27 and 28. kindly note that FY 2017-2018 budget data reflects the data of the general budget of the State under the Law of linking the budget number 145 of the year 2017 and there hasn't been any update.

IBP Comment

Many thanks to the reviewers for their comments. IBP agrees with researcher's assessment. Please refer to indicator 77 for further clarification.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Page 26 presents execution figures, however, these are not updated for the remainder of the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

No such information presented in the MYR

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

**Comment:**

Information on revenues is presented in table 2 and 3 in pages 24 and 25. However, this is no updated revenue information in the Mid-year review, just actual revenue figures for first six months, and revenue estimates as mentioned in the Budget Law for 2017/18 (see foot note 2). Page 17 presents a narrative on the performance of the first six months, but there is no narrative on the outlook for the remaining six months.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

Comments: The estimates for Revenues presented in the Midyear Review for the FY17/18 have been updated, compared to the Revenues presented for the same year at the Executive Budget Proposal in light of the changes happening in actual fiscal performance achieved after Full Six Months have passed. Please find the links below (link for midyear review) Page number 25 and 26: <https://bit.ly/2x7Z837> Please find the links below (link for Executive Budget Proposal) Page number 33: <https://bit.ly/2WgQPkL>

**Researcher Response**

As there are no updates to revenue estimates, answer choice "d" remains.

**IBP Comment**

Many thanks to the government for their comments. IBP agrees with answer choice D. While revenue figures have been updated from the EBP (draft financial statement) to reflect revenues in the Enacted Budget, they have not been updated at mid-point of the fiscal year, i.e. to reflect any changes in revenue collections the first half and revised estimates for the remainder of the fiscal year. Further, the Mid-year Review does not mention that estimates for the budget year are anticipated to be exactly the same as in the enacted budget. The response ensures consistency with all other survey countries.

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

**GUIDELINES:**

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Source:**

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

**Comment:**

See tables 2 and 3 in pages 24 and 25 and narrative discussion pages 17-20, but the figures are not updated.

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: Please find the links below (link for midyear review) Page number 25 and 26: <https://bit.ly/2x7Z837>

IBP Comment

Many thanks to the reviewers for their comments. IBP agrees with researcher's assessment. Refer to indicator 80 for further clarification.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Mid-year-Review-2018-2019.pdf>

Comment:

Individual sources of revenue are presented on tables 2 and 3 in pages 24 and 25 and please see pages 17 - 20. However, the estimates are not updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

Comments: Please find the links below (link for midyear review) Page number 25 and 26: Table 2 presents revenue information by tax and non-tax revenue sources. While the revenue isn't disaggregated per the Budget Law there is some level of disaggregation and specific taxes (corporate taxes) and revenue generated from levies from Suez Canal, Egyptian Petroleum Company, etc. <https://bit.ly/2x7Z837>

IBP Comment

Many thanks to the reviewers for their comments. IBP agrees with researcher's assessment. Refer to indicator 80 for further clarification.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

**GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/Mid-year-Review-17-18.pdf>

Comment:

Some information about the government debt have been updated but it's very limited, see page 6 and 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

Source:

[http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/Pages/hessab\\_khetamy.aspx](http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/Pages/hessab_khetamy.aspx)

Comment:

The YER only has tables, there is no narrative to explain any of the deviations.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The link provided is to the general page of YERs. It does not refer to a specific BY report. In the first section of the OBS, I found the YER FY 2016-17 as unpublished/not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

The Closing Accounts present expenditures by economic classification only.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 has not been published online or released to the public.

Government Reviewer

Opinion: Agree

Comments: The Closing Accounts present expenditures by economic classification only. The line items presented are: "Wages and Salaries", "Purchase of Goods and Services", "Interest Payments", "Subsidies, Grant and Social Benefits", "Other Expenditures" and "Purchase of Non-Financial Assets". Kindly check the YER on the following link <https://bit.ly/323x31J>

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

The YER is not released to the public

Peer Reviewer

Opinion: Agree

Comments: YER FY 2016-17 (which I have determined is the correct YER FY to be evaluated in this OBS round) was not released to the public. The link provided by the researchers refers to the initial findings for YER FY 2017-18 which was provided to the legislature but has not been updated or finalized.

Government Reviewer

Opinion: Disagree

Suggested Answer: NGO's answer is correct. However, they commented on that question that the YER is not released to the public, which is wrong. YER is publicly available and is accessible on <https://bit.ly/323x31J>

Researcher Response

My apology about this mistake. The government is correct, and the YER is publicly available and assessed accordingly.

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

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

No, the Year-End Report does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

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

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Estimates of the differences between the enacted levels and the actual outcome for revenues are not presented in table 2.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Comments: Check the following link <https://bit.ly/323x3IJ> Page Number 3 ملحق Starting on page 18 (pdf page) to 28 we can see the majority of revenue sources disaggregated by both tax and non-tax revenue sources.

Researcher Response

I think the government response is correct. The answer has been revised from (c) to (b).

IBP Comment

Many thanks to peer reviewer for their comments. Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Please see pages 11-12 for revenue estimates by three categories- taxes, grants and non-tax revenues.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

Comments: Kindly check the YER on the following link <https://bit.ly/323x3IJ> from Page 5 to 15.

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

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

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

**Comment:**

Yes, the Year-End Report presents individual sources of revenue accounting for all revenue. See tables on page 18-28.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:  
[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:  
See table one, there is information on deficit, interest payments and debt ratio.

Peer Reviewer

Opinion: Disagree  
Suggested Answer: e. Not applicable/other (please comment).  
Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:  
The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:  
[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:  
See table No. 1

Peer Reviewer

Opinion: Disagree  
Suggested Answer:

Government Reviewer

Opinion: Agree  
Comments: Refer to table 1 and page 24

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

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

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are*

presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is*

included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

No, estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

No, estimates of the differences between the original estimates of non-financial data on results and the actual outcome are not presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

**Source:**

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

**Comment:**

No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Source:**

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

**Comment:**

No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public

Government Reviewer

Opinion: Agree

Comments: I agree that extra-budgetary funds are not presented in YER, however kindly note that some of the extra-budgetary funds are present in the EBP report <https://bit.ly/2KpcXPn>. Pages 54 to 57 presents contingent liabilities المحتملة الضمانات Pages from 136 to 140 presents the budget spending allocated to economic authorities outside the state budget, and vice versa. العلاقات مع الهيئات الإقتصادية. Additionally, Supporting Document- State and Owned Enterprise Report تقرير الأداء المالي للشركات المملوكة للدولة Check the link below [http://www.mof.gov.eg/Arabic/esdarate/Pages/Financial\\_performance\\_report.aspx](http://www.mof.gov.eg/Arabic/esdarate/Pages/Financial_performance_report.aspx) This report describes the performance of State and Owned Enterprises in Egypt, and which are extra budgetary funds.

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

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

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

[http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial\\_closingaccounts17-18.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/Initial_closingaccounts17-18.pdf)

Comment:

There is separate financial statement.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: YER FY 2016-17 was not released to the public

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to researcher's comments to indicator YER-2 noting the reasons for the public availability of Year-end report.

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

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai->

[framework/3-fundamental-auditing-principles.htm](http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm)) for more details.

- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

Comment:

The SAI is not released to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

Comment:

The SAI is not released to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: Chapter 1 in the SAI law number 144 of year 1988 states the different entities under the supervision of SAI including the units composing the State administrative apparatus, public institutions, among others. Kindly check the following link for the full law [http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf). The last audit reports are submitted to parliament, however, they were made available only after

parliament approval.

Researcher Response

Thanks for government reviewer. Here, we have to assess the same Audit Report as in Section 1, which is not published online. Answer choice remains "d". The legal basis of the Audit Institute's authority is assessed in indicator 122.

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

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

d. No extra-budgetary funds have been audited.

Source:

Comment:

The SAI is not released to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Comment:

The SAI is not released to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

The SAI is not released to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

The SAI is not released to the public

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

*To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.*

*If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.*

Answer:  
d. No, there is no IFI.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a

committee of the legislature?

**GUIDELINES:**

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Link: <https://goo.gl/9ZhB7W> (Dated April 2, 2018)

Comment:

While there is a very little coverage on whether the parliament discussed the budget policy. I found very few coverage that says the Egyptian

parliament and budget committee debated the budget policy.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

**Source:**

Media coverage  
<https://goo.gl/pZK2Pi>  
<https://goo.gl/jcQz57>  
<https://goo.gl/NDw23f>

**Comment:**

Yes, The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year. the dates we identified in Section 1. The fiscal year in Egypt started on 1 July 2018, and the draft budget for FY 2018/19 was presented to parliament on 15th April 2018, 2.5 months before the start of the fiscal year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year. the dates we identified in Section 1. The fiscal year in Egypt started on 1 July 2018, and the draft budget for FY 2018/19 was presented to parliament on 15th April 2018, 2.5 months before the start of the fiscal year. check the link below: <https://goo.gl/pZK2Pi> <https://goo.gl/jcQz57> <https://goo.gl/NDw23f>

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

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least*

the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Link: <https://goo.gl/ukNmfQ>

Comment:

The legislature approved the budget proposal less than one month before the start of the budget year. The FY starting on 1st July 2018, the budget was approved by parliament on 5th June 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year. And the legislature finished discussions on 5th of June 2018. check the link below <https://www.elbalad.news/3335334>

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

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Link for the Egyptian constitution: [https://www.constituteproject.org/constitution/Egypt\\_2014.pdf](https://www.constituteproject.org/constitution/Egypt_2014.pdf)

Link for the Parliament bylaws: <https://goo.gl/bLKRHM>

The Official Gazette (The parliament bylaws): <https://manshurat.org/node/1636>

Parliament discussed budget: <https://goo.gl/9ZhB7W>

Comment:

Article (124) of the Egyptian constitution sets the role of the Egyptian parliament in reviewing and amending the executive budget. Also, the Parliament bylaws articles 148 and 151 regulates how the parliament can amend the budget. The bylaws was approved in 2016 and not amendment since then.

However, as the Parliament Watch on Egypt suggests, checks and balances by legislature are limited especially when concerning ministries of defense and interior. See: [https://timep.org/wp-content/uploads/2018/11/TIMEP-EPW-report\\_sessionIII-11-29-18PRINT-2.pdf](https://timep.org/wp-content/uploads/2018/11/TIMEP-EPW-report_sessionIII-11-29-18PRINT-2.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Comments: The Parliament has unlimited authority to amend the Executive's Budget Proposal. for example the Plan and Budget Committee introduced some amendments to the items of expenditure in the draft general budget for the fiscal year 2018/2019, which are mandatory binding recommendations, while working to raise the resources necessary to cover these amendments. kindly find a press release highlighting all amendments done by parliament on 2018-2019 budget proposal : <https://www.almasryalyoum.com/news/details/1295190> Moreover, a screenshot of Parliament report that shows that the Parliament has unlimited authority to amend the Executive's Budget Proposal will be sent via email. The report also shows all comments given by Parliament members on budget reports and issues. Besides, the parliament report can be accessed on individual basis when requested by private citizens as per the Rules of Procedure of the Egyptian parliament (bands 256-262) Additionally kindly find below a press release summarizing all laws & constitutional mandates relevant to the parliaments authority to amend the budget proposal as follows: <https://www.vetogate.com/3110264>

Researcher Response

Response maintained as (b).

IBP Comment

Many thanks to the Government for their comments. For consistency across all OBS countries, score "b" is maintained. While the constitution places no restrictions on parliament, its role as an oversight institution is limited in certain sectors (as is noted in the original response). Amendments offered by legislative committees are covered in indicator 111.

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

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Link: <http://tinyw.in/a7pc>

Link: <http://tinyw.in/CIQN>

Comment:

Some media reports mentioned that several committees in the parliament asked for the changed the budget proposal and told the government that they will reject the budget if the government ignored their comments and suggestions, please check the above links.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Comments: The Parliament has unlimited authority to amend the Executive's Budget Proposal. for example the Plan and Budget Committee introduced some amendments to the items of expenditure in the draft general budget for the fiscal year 2018/2019, which are mandatory binding recommendations, while working to raise the resources necessary to cover these amendments. Screenshot of Parliament report that shows that the Parliament has unlimited authority to amend the Executive's Budget Proposal will be sent via separate mail. The report also shows all comments given by Parliament members on budget reports and issues. Besides, the parliament report can be accessed on individual basis when requested by private citizens as per the Rules of Procedure of the Egyptian parliament (bands 256-262) The committee has made a number of amendments to the state budget for the fiscal year 2018/2019. Additional provisions have been made for some items, in agreement with the Ministry of Finance. These amendments require a new appropriation of LE 2 billion to cover the costs of obtaining the necessary tablets to develop the educational process and 500 million pounds incentives for kindergarten teachers. The budget also includes LE 500 million for treatment at the expense of the state to cope with the increase in the price of dialysis and another 500 million to support the provision of medicines and milk for children, and also to increase the

funds allocated to the State Information Service "Investments" for 67 million pounds, Check the link below <http://gate.ahram.org.eg/News/1965775.aspx> Also, An amendment to the draft budget was made due to the increase approved by the parliament during the session at 40 LE for the exceptional allowances for the employees working in the state. Check the link below <https://bit.ly/2G55aqI>

Researcher Response

The government answer is correct. I think we should change the answer to (a) instead of (b).

IBP Comment

Many thanks to the government reviewer for their citations and comments. IBP agrees with the revised assessment. The following report notes that the final draft included additional allocations for the education and health sectors at the behest of their respective committees in the legislature, as well as an increase of LE300 million in the House's budget allocation, primarily to provide staff members in the legislature with a salary raise. See: <https://timep.org/epw/week-in-brief-june-2-2018-june-9-2018/>

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

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Link: <http://gate.ahram.org.eg/News/1965775.aspx>

Comment:

The report itself isn't available on the parliament website. Only media reports highlighted of the parliament committees discussions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: During the budget process the Planning and Budgeting Committee has to produce a report about their final amendments. However, it is published via journalist on national newspapers & social media, while produced in full details internally by the Parliament. kindly find the link below: <https://www.almazryalyoum.com/news/details/1295190> Moreover, The committee has made a number of amendments to the state budget for the fiscal year 2018/2019. Additional provisions have been made for some items, in agreement with the Ministry of Finance. These amendments require a new appropriation of LE 2 billion to cover the costs of obtaining the necessary tablets to develop the educational process and 500 million pounds incentives for kindergarten teachers. The budget also includes LE 500 million for treatment at the expense of the state to cope with the increase in the price of dialysis and another 500 million to support the provision of medicines and milk for children, and also to increase the funds allocated to the State Information Service "Investments" for 67 million pounds, check the link below <http://gate.ahram.org.eg/News/1965775.aspx> so, The Parliament has unlimited authority to amend the Executive's Budget Proposal. for example the Plan and Budget Committee introduced some amendments to the items of expenditure in the draft general budget for the fiscal year 2018/2019, which are mandatory binding recommendations, while working to raise the resources necessary to cover these amendments. Screenshot of Parliament report that shows that the Parliament has

unlimited authority to amend the Executive's Budget Proposal . The report also shows all comments given by Parliament members on budget reports and issues. Besides, the parliament report can be accessed on individual basis when requested by private citizens as per the Rules of Procedure of the Egyptian parliament (bands 256-262)

Researcher Response

As the government reviewer notes, these reports were available internally only. As per OBS methodology, if no report was published on the parliament's webpage or the official gazette, answer choice "c" is applicable. Link to the Egyptian Parliament: <http://www.parliament.gov.eg>

IBP Comment

Many thanks to the government for their comments and additional evidence provided over email. The score is based on evidence that Planning and Budget committee met to discuss the draft budget proposal. As per guidelines, if the committee report or Minutes of the Meeting are not publicly available, answer choice C qualifies.

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

*GUIDELINES:*

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Link: <https://goo.gl/1kqja9>

Comment:

Yes, sector committees were able to discuss the budget and to issue reports with recommendations. for example, the parliamentary health committee discussed the draft budget for FY 2018/19 and offered recommendations that are covered in this media article. However, there was no official report published by the committee or available on parliament's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: During the budget process the Planning and Budgeting Committee has to produce a report about their final amendments. However, it is published via journalist on national newspapers & social media , while produced in full details internally by the Parliament. kindly find the link below: <https://www.almasryalyoum.com/news/details/1295190> Moreover, The committee has made a number of amendments to the state budget for the fiscal year 2018/2019. Additional provisions have been made for some items, in agreement with the Ministry of Finance. These amendments require a new appropriation of LE 2 billion to cover the costs of obtaining the necessary tablets to develop the educational process and 500 million pounds incentives for kindergarten teachers. The budget also includes LE 500 million for treatment at the expense of the state to cope with the increase in the price of dialysis and another 500 million to support the provision of medicines and milk for children, check the link below <http://gate.ahram.org.eg/News/1965775.aspx> Screenshot of Parliament report that shows that the Parliament has unlimited authority to amend the

Executive's Budget Proposal . The report also shows all comments given by Parliament members on budget reports and issues. Besides, the parliament report can be accessed on individual basis when requested by private citizens as per the Rules of Procedure of the Egyptian parliament (bands 256-262)

Researcher Response

The report wasn't published on the parliament website, therefore, I think the answer should remain "c". The Egyptian parliament website: <http://www.parliament.gov.eg>

IBP Comment

Many thanks to the government for their comments and additional evidence provided over email. The score is based on evidence that sectoral committees met to discuss the draft budget proposal. As per guidelines, if the committee report or Minutes of the Meeting are not publicly available, answer choice C qualifies.

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

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Link: <https://www.almasryalyoum.com/news/details/1346908>

Comment:

There are some sources covering that the Budget committee asked several ministers to submit reports and answer their questions but the same reports saying that those questions was mainly about the committee comments on end year report and not the current budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Comments: There is a specialized budget committee in the parliament to discuss the budget (and budget programming and performance). for example the Planning and Budget Committee introduced some amendments to the items of expenditure in the draft general budget for the fiscal year 2018/2019, which are mandatory binding recommendations, while working to raise the resources necessary to cover these amendments. The Planning and Budget Committee in coordination with an sub- committee specialized with budget programming and performance operates quarterly reports produced and circulated internally to all entities and ministry of Finance, a screenshot will be sent via separate mail. However, it is published via journalist on national newspapers & social media , while produced in full details internally by the Parliament. <https://bit.ly/2K20Ri7> Besides, the parliament report can be accessed on individual basis when requested by private citizens as per the Rules of Procedure of the Egyptian parliament (bands 256-262) Screenshot of Parliament report that shows that the Parliament has unlimited authority to amend the Executive's Budget Proposal . The report also shows all comments given by Parliament members on budget reports and issues. Check the link below <https://www.youtube.com/watch?v=b1WA3BhVKcs&t=38s>

Researcher Response

The YouTube video is giving information about the steps the parliament taking to implement the "Programs and Performance Budget" and the member of parliament in the video talked about the steps they are taking in that direction. Furthermore, no information about the role of the committee in examining in year report. Therefore, I think the answer should remain (d).

IBP Comment

Upon further review, IBP revised score to C based on the following reports that show that budget committee met in November 2018 to discuss state budget 2018/19's implementation during the first quarter. The meetings were to discuss implementation of IMF's loan agreement and implementation of real estate and value added tax. Links: <https://timep.org/epw/week-in-brief-november-4-2018-november-10-2018/>

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

*GUIDELINES:*

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Comment:

According to Article 24 (pg 6) of the State budget law 53/1973 the Executive Branch cannot shift money until the approval of Ministry of Finance (MOF) and the Legislative branch. unless the legislative branch delegate its power to MOF. Transfers between line items within the same major heading (chapter) are allowed, provided that those transfers do not exceed 10 percent of the total allocation for that chapter (or 1 percent of the total budget allocated for the ministry requesting the transfer, whichever is less) and that the Ministry of Finance approves the transfers. Any additional amount needs approval of legislature.

Link for the law <https://goo.gl/yFGf7c>

Article 124 of the constitution mentions that the approval of the parliament is necessary for the transfer of any funds from one chapter of the budget to another, as well as for any expenditure not included therein or in excess of its estimates.

Link to constitution: [https://www.constituteproject.org/constitution/Egypt\\_2014.pdf](https://www.constituteproject.org/constitution/Egypt_2014.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Link for the budget law: <https://goo.gl/yFGf7c>

Comment:

According to Article 24 (pg 6) of the budget law the Executive Branch cannot spend excess revenues money. If a ministry believes it needs to make a change in its spending, it must first consult with the Ministry of Finance and obtain prior approval from the parliament, which must pass a law permitting the change.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: According to Article 24 (pg 6) of the budget law the Executive Branch cannot spend excess revenues money. If a ministry believes it needs to make a change in its spending, it must first consult with the Ministry of Finance and obtain prior approval from the parliament, which must pass a law permitting the change.

<https://www.egypt.gov.eg/arabic/laws/download/newlaws/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%B1%D9%82%D9%85%2053%20%D9%84%D8%B3%D9%86%D8%A9%201973%20%D8%A8%D8%B4%D8%A3%D9%86%20-%20.pdf>

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-10.pdf>

Comment:

According to article 11 from the MOF regulations, The minister of finance must approve any use of reduced spending and not the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Comments: The executive is required by MOF regulations (which published on the MOF website) not to reduce spending below the enacted budget for the most important budget items that is related to social sectors such as (Education, Health, Purchase of Goods, maintenance, spending to Woman and Children. According to article 11 from the MOF regulations, The minister of finance must approve any use of reduced spending and not the legislature. Please Check the link below <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/M-P1-10.pdf>

Researcher Response

I think the government is saying what I say, which is "he minister of finance must approve any use of reduced spending and not the legislature." which means the executive is not required to obtain approval from the legislature prior to reducing spending. Therefore, the response should remain (d)

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Link: <http://tinyw.in/xalX>

Comment:

While there are some news mentioned that the ASA submitted reports to the parliament and the speaker of the parliament pass it along to the budget committee to be examined. However, there is no media reports about the committee examination results.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Comments: Check the link below page 44 stating the authorities assigned to SAI in reviewing the annual budget

<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/eldalel%20elmopaset.pdf> <https://bit.ly/2K0esWR> Meanwhile, the SAI submits reports about the final accounts to the parliament to be examined by technical committees in the parliament, then the parliament investigates with the ministry of Finance the result of the report. As those reports are subject to revision are not published until the final accounts is ratified by the president. Then the final accounts are released to the public with its approved figures, in order to avoid confusion about the ratified final accounts.

Researcher Response

My apology, the government review is correct. The response changed to (c).

IBP Comment

IBP agrees with the revised score C (from D). As noted in the linked report, during Parliament's February 2018 session, the Budget Committee formed a subcommittee for the purpose of discussing the final report of the 2016-17 state budget and corresponding reports from the Central Auditing Organization. However, no Audit Report or Budget Committee's discussion of the report is publicly available. See: <https://timep.org/epw/week-in-brief-february-4-2018-february-10-2018-2/>

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

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Link: [https://www.constituteproject.org/constitution/Egypt\\_2014.pdf](https://www.constituteproject.org/constitution/Egypt_2014.pdf)

Comment:

Article 216 in the Egyptian constitution says "The President of the Republic appoints the heads of independent bodies and regulatory agencies upon the approval of the House of Representatives with a majority of its members, for a period of four years, renewable once. They cannot be relieved from their posts except in cases specified by law. The same prohibitions apply to them that apply to ministers."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://www.constituteproject.org/constitution/Egypt\\_2014.pdf?lang=ar](https://www.constituteproject.org/constitution/Egypt_2014.pdf?lang=ar) المادة 216 يصدر بتشكيل كل هيئة مستقلة أو جهاز رقابي قانون، يحدد اختصاصاتها، ونظام عملها، وضمانات استقلالها، والحماية اللازمة لأعضائها، وسائر أوضاعهم الوظيفية، بما يكفل لهم الحياد والاستقلال. يعين رئيس الجمهورية رؤساء تلك الهيئات والأجهزة بعد موافقة مجلس النواب بأغلبية أعضائه لمدة أربع سنوات قابلة للتجديد لمرة واحدة، ولا يعفى أي منهم من منصبه إلا في الحالات المحددة بالقانون، ويحظر عليهم ما يحظر على الوزراء.

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

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

Link: <https://goo.gl/yXGiqF>

Comment:

The current president amend the law to have the powers to remove the head of SAI in July 2015, and the head of the SAI was unilaterally removed by the President in March 2016. Article on amending the law: <http://al-akhbar.com/node/237745> (<http://al-akhbar.com/node/237745>) Article on removing the head of SAI: <https://goo.gl/bGb0wl> (<https://goo.gl/bGb0wl>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Comments: The President of the ASA may not be relieved of his position and his resignation shall be accepted by a decision of the President of the Republic. The law specify cases in which the heads of supervisory bodies shall be exempted from their office, according to Law 144 of 1988 Amended by Law No. 157 of 1998 [http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf) article 20 (page 18)

Researcher Response

The law says "The head of the ASA cannot be removed from his position" and can only resign and "The president must accept his resignation". There is no legislative or judicial approval required. Therefore, I think the response should be (b).

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

**GUIDELINES:**

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

Link: [http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf)

Comment:

According to article 28 law 144/1988, the SAI budget determined by the legislature.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Comments: According to ASA Law 144/1988, article 27 & 28 (page 20,21) The SAI determines its own budget, The Bureau set the rules for regulating the accounts of the Authority, the system of exchange, inventory and other financial and administrative affairs.

[http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf)

Researcher Response

I disagree with the government response. Only article 28 is the article that covers the budget issue. Article 27 covers the SAI head responsibilities when it comes to SAI budget. The budget of SAI determined by the legislature and the role of SAI is nothing but to provide budget proposal to the MOF that amend it and then submit it to the legislature to amend, reject or accept it. I think answer (c) is the correct answer

IBP Comment

To add a clarification, based on the law, the budget of the SAI is determined by the legislature, but there is no evidence that the funding level is consistent with the resources the SAI needs to fulfill its mandate, so the answer is maintained at "c".

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

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Link: <https://goo.gl/2Cqh4> (<https://goo.gl/2Cqh4>) (Article 3, page 2)

Comment:

According to Article 3 from the SAI law the SAI have the legal rights to review and audit 7 types of institutions: 1) Public Administrative body; 2) Public companies and its associations; 3) Companies that have public investments; 4) Unions and Syndicats; 5) Political parties, Public media and Political parties media outlets. 6) Other institutions whose its laws provide permission SAI to audit 7- Any other institutions that receive subsidy from the government Link: <https://goo.gl/2Cqh4> (<https://goo.gl/2Cqh4>) (Article 3, page 2)

Peer Reviewer  
Opinion: Agree

Comments: Note, little information is known about whether the SAI has the capacity or access to audit ministry of defense and related agencies.

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

**Source:**

Link: [http://asa.gov.eg/attach/asa\\_law\\_reg.pdf](http://asa.gov.eg/attach/asa_law_reg.pdf)

**Comment:**

There is no neither independent or a unit within the SAI that review the SAI reports

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

c. Rarely (i.e., once or twice).

**Source:**

Link: <https://goo.gl/KNUIDt>

Link: <https://goo.gl/DLsgTW>

**Comment:**

I didn't find a lot of visits from the SAI to the parliament. I only found one hearing and the parliament received the audit report from the SAI in May 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is a specialized department in the Supreme Audit Institution that attend the parliament sessions and following up its activities

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Link: <http://tinyw.in/2yzd>

Link: <http://tinyw.in/Rim1> - <http://tinyw.in/QfOA>

Link: <http://tinyw.in/vdZK>

**Comment:**

The MOF created a unit for citizen engagement in Nov 2018 (Link: <http://tinyw.in/2yzd>)

The head of the unit Ms. Sarah Eid made several media interviews with TV to speak about the budget and the government policies regards to state

spending. Link: <http://tiny.in/Rim1> - <http://tiny.in/Qf0A>

In April 2019, the unit organized one workshop in cooperation with the World Bank and other ministers (ministry of planning, ministry of local development) to the leaders of such ministries to build their capacity on how they can engage citizens in the budget process. (Link: <http://tiny.in/vdZK>)

The government actions are good and must be welcomed and encouraged to take further steps. However, the Egyptian citizens still does not have any access to participate in the budget process and there is no tool for them to be heard. In short, the government is informing the public about the budget and how it looks like in general but there is no formal mechanism that allow Egyptian citizens to engage in the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: The researcher answered wrong due to his lack of information on the fact that Egypt's participation mechanisms are a joint effort between the Ministry of Finance, Ministry of Planning and the Ministry of Local Development. Here is a clear cut evidence of the actual implementation of participation mechanisms <https://bit.ly/2McH9kX> where the names of 52 attendees of one of the consultation meetings in Qena Governorate and their phones numbers and signatures are scanned. Below is our extensive comments with supporting links. P.S. An email will be sent to you with an attachment numbered (5) to support the below comment) The main goal for Egypt's participation mechanisms is ensuring community support for the decisions when issued and achieving people satisfaction and effective participation in drafting local development priorities in their communities based on announced objective standards and in the framework of available financial resources. On the local level: There are Participating mechanisms in governorates. For example "The Upper Egypt Development Project in Qena and Sohag" (UELDP ) relies on community participation consultation meetings to determine the priority of selected development projects in the local units of the governorate centres. Public consultation takes place through citizens proposing priority projects within the financial ceiling and then include the outputs in a report to be sent to the planning teams which are made up of gov. officials and private citizens. Rejected projects are placed in the exclusion list with the justification for rejection. The draft final plan is uploaded on the governorate website (For example Qena and Sohag) where the local development forum can express their views on the plan. The forum will then send feedback to the Planning committee and to the Economic Council (includes popular and executive representatives) and then to the Steering Committee which includes representatives from all relevant ministries including the Ministry of Planning & Local Development, Ministry of Finance and Ministry of International Cooperation. The consultation meetings were applied on the Markaz level (sub local level) in the framework of UELDP during the designing phase for the annual investment plans (projects affecting people lives which are represented in five key programs: electricity, roads& transportation, environment improvement, security, fire-fighting, traffic systems) of Qena and Suhag governorates, as one of the conformity requirements for the World Bank partially funded program. The ministry of local Development and Ministry of planning accordingly considered adopting the idea of mainstreaming the experience in the remaining governorates. check the link below. <http://www.qena.gov.eg/final%20accounts/default.aspx>  
[http://www.qena.gov.eg/final%20accounts/nashr\\_plan.aspx](http://www.qena.gov.eg/final%20accounts/nashr_plan.aspx) <http://www.sohag.gov.eg/UELDP/All%20projects/2019/default.aspx>  
<http://www.sohag.gov.eg/UELDP/final/default.aspx> <https://bit.ly/2K112vj> [تقارير الشفافية الخاصة بالموازنة](https://bit.ly/2K112vj)

Researcher Response

Thanks for the government comment and information. The answer changed to (c). Answer choice C is selected after consultations with OBS team. Even though consultation is open to all, the Upper Egypt Local Development Plan (UELDP) is part of World Bank program executed through Ministry of Development and Ministry of Planning. The World Bank program runs from 2016-2019.

IBP Comment

Many thanks to government for their comments and citations. IBP agrees to revise score from D. For cross country consistency, the score is C as pilots started with 2 governorates – Qena and Sohag. Citizens participation is in public meetings held at the local level in the development of the annual investment plan. The outcome is community support for development projects to be funded and implemented. In Qena – Consultations for 2018/19 investment plans were held in May 2018 In Sohag – Consultations for 2018/19 investment plans were held in February 2018 See: (Qena) <https://docs.google.com/viewer?url=http://www.qena.gov.eg/final%20accounts/ahdaf%20el%20brnamg/%D8%A7%D9%84%D9%85%D8%B4%D8%A7%D8%B1%D9%83%D8%A9%20%D8%A7%D9%84%D9%85%D8%AC%D8%AA%D9%85%D8%B9%D9%8A%D8%A9/%D8%A7%D9%84%D8%AF%D8%B9%D9%88%D8%A7%D8%AA%20%D8%B9%D8%A7%D9%85%202018-2019.pdf> (Sohag): <http://www.sohag.gov.eg/UELDP/final/consultations/default.aspx>

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

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them,*

into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: Among The Executive Budget proposal that is published for public debates, include sections about specific programs that affect vulnerable groups. Those discussions are done by within the hearing sessions inside the parliament, attended by representatives of those groups to express their opinions about the fiscal spending allocated for them. For example Takaful and karama program as spending on vulnerable and under-represented parts of the population take a significant part of the budget. Find the link below: <http://www.moss.gov.eg/ar-eg/Pages/program-details.aspx?pid=10> As an example please find the link below that includes the parliament discussion between the executive authority and the agricultural groups (one of the vulnerable groups) <https://bit.ly/2XHxFFv> Programs for the most vulnerable groups are presented in the executive budget proposal as follows: <https://bit.ly/2KpcXPn> Page from 81 to 94: Titled: "المزايا الإجتماعية والدعم والمنح والمزايا الإجتماعية" presents Social spending policies in budget for the FY 18/19 in a detailed manner. The annual Budget takes into consideration the vulnerable groups, and the executive authority is keen to undertake many debates with them for example the disabled people are among those vulnerable groups. The disabled people are invited in many events to include their opinion about public spending benefiting them. Please find below some links: [http://www.parliament.gov.eg/News\\_Show.aspx?frm=3553](http://www.parliament.gov.eg/News_Show.aspx?frm=3553) <https://bit.ly/2Zb10tx> <https://www.mobtada.com/details/820290>

Researcher Response

As per guidelines, this question is to be answered based on the mechanism identified in 125. While the UELDP project is meant to encourage economic development in areas with high rates of poverty, there is no evidence that government took extra steps to include the vulnerable or marginalized. therefore, the answer remain (b)

IBP Comment

Upon further review, IBP revised the score from B to an A given that the premise of the UELDP project is poverty reduction.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Comments: The executive's engagement with citizens covers (Public investment projects, Public services) of the above-mentioned topics. On the local level: Participating mechanisms in governorates (The Upper Egypt Development Project in Qena and Sohag) for example, Upper Egypt Development Program in Qena Holding community participation meetings to determine the priority of selecting development projects in the local units of the governorate centres. Public consultation takes place through citizens proposing priority projects within the financial ceiling and then include the outputs in a report to be sent to the planning teams which are made up of gov. officials and private citizens. Rejected projects are placed in the exclusion list with the justification for rejection. The draft final plan is uploaded on the governorate website (For example Qena and Sohag) where the local development forum can express their views on the plan. The forum will then send feedback to the Planning committee and to the Economic Council (includes popular and executive representatives) and then to the Steering Committee which includes representatives from all relevant ministries including the Ministry of Planning & Local Development, Ministry of Finance and Ministry of International Cooperation. The consultation meetings were applied on the Markaz level (sub local level) in the framework of UELDP during the designing phase for the annual investment plans (projects affecting people lives which are represented in five key programs: electricity, roads & transportation, environment improvement, security, fire-fighting, traffic systems) of Qena and Sohag governorates, as one of the conformity requirements for the World Bank partially funded program. The ministry of local Development and Ministry of planning accordingly considered adopting the idea of mainstreaming the experience in the remaining governorates. check the link below. <http://www.qena.gov.eg/final%20accounts/default.aspx> [http://www.qena.gov.eg/final%20accounts/nashr\\_plan.aspx](http://www.qena.gov.eg/final%20accounts/nashr_plan.aspx) الخطة الاستثمارية <http://www.sohag.gov.eg/UELDP/All%20projects/2019/default.aspx> <http://www.sohag.gov.eg/UELDP/final/default.aspx> تقارير الشفافية الخاصة بالموازنة <https://bit.ly/2K112vj>

Researcher Response

Thanks for the government response. We changed the answer to (c).

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: The researcher answered wrong due to his lack of information on the fact that Egypt's participation mechanisms are a joint effort between the Ministry of Finance, Ministry of Planning and the Ministry of Local Development. Below is our extensive comments with supporting links.

P.S. An email will be sent to you with an attachment numbered (5) to support the below comment) The main goal for Egypt's participation mechanisms is ensuring community support for the decisions when issued and achieving people satisfaction and effective participation in drafting local development priorities in their communities based on announced objective standards and in the framework of available financial resources. On the local level: There are Participating mechanisms in governorates. For example "The Upper Egypt Development Project in Qena and Sohag" (UELDP ) relies on community participation consultation meetings to determine the priority of selected development projects in the local units of the governorate centres. Public consultation takes place through citizens proposing priority projects within the financial ceiling and then include the outputs in a report to be sent to the planning teams which are made up of gov. officials and private citizens. Rejected projects are placed in the exclusion list with the justification for rejection. The draft final plan is uploaded on the governorate website (For example Qena and Sohag) where the local development forum can express their views on the plan. The forum will then send feedback to the Planning committee and to the Economic Council (includes popular and executive representatives) and then to the Steering Committee which includes representatives from all relevant ministries including the Ministry of Planning & Local Development, Ministry of Finance and Ministry of International Cooperation. The consultation meetings were applied on the Markaz level (sub local level) in the framework of UELDP during the designing phase for the annual investment plans (projects affecting people lives which are represented in five key programs: electricity, roads& transportation, environment improvement, security, fire-fighting, traffic systems) of Qena and Suhag governorates, as one of the conformity requirements for the World Bank partially funded program. The ministry of local Development and Ministry of planning accordingly considered adopting the idea of mainstreaming the experience in the remaining governorates. check the link below. <http://www.qena.gov.eg/final%20accounts/default.aspx> [http://www.qena.gov.eg/final%20accounts/nashr\\_plan.aspx](http://www.qena.gov.eg/final%20accounts/nashr_plan.aspx) الخطة الاستثمارية <http://www.sohag.gov.eg/UELDP/All%20projects/2019/default.aspx> <http://www.sohag.gov.eg/UELDP/final/default.aspx> تقارير الشفافية الخاصة بالموازنة <https://bit.ly/2K112vj>

Researcher Response

Thank you for reviewers comment and links. After reviewing everything, I believe the answer should be (c) instead of (d). Invitations are posted in advance, awareness is spread through social media and locations for meetings are shared in advance. However, answer (c) will apply as timely information is provided only for one stage of the budget - formulation.

IBP Comment

For cross country consistency, answer choice C is maintained.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in

the formulation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: Rejected projects are placed in the exclusion list with the justification for rejection. The draft final plan is uploaded on the governorate website (For example Qena and Sohag) where the local development forum can express their views on the plan. P.S. An email will be sent to you with an attachment numbered (5) to support the below comment) The main goal for Egypt's participation mechanisms is ensuring community support for the decisions when issued and achieving people satisfaction and effective participation in drafting local development priorities in their communities based on announced objective standards and in the framework of available financial resources. On the local level: There are Participating mechanisms in governorates. For example "The Upper Egypt Development Project in Qena and Sohag" (UELDP ) relies on community participation consultation meetings to determine the priority of selected development projects in the local units of the governorate centres. Public consultation takes place through citizens proposing priority projects within the financial ceiling and then include the outputs in a report to be sent to the planning teams which are made up of gov. officials and private citizens. Rejected projects are placed in the exclusion list with the justification for rejection. The draft final plan is uploaded on the governorate website (For example Qena and Sohag) where the local development forum can express their views on the plan. The forum will then send feedback to the Planning committee and to the Economic Council (includes popular and executive representatives) and then to the Steering Committee which includes representatives from all relevant ministries including the Ministry of Planning & Local Development, Ministry of Finance and Ministry of International Cooperation. The consultation meetings were applied on the Markaz level (sub local level) in the framework of UELDP during the designing phase for the annual investment plans (projects affecting people lives which are represented in five key programs: electricity, roads& transportation, environment improvement, security, fire-fighting, traffic systems) of Qena and Suhag governorates, as one of the conformity requirements for the World Bank partially funded program. The ministry of local Development and Ministry of planning accordingly considered adopting the idea of mainstreaming the experience in the remaining governorates. check the link below. <http://www.qena.gov.eg/final%20accounts/default.aspx> [http://www.qena.gov.eg/final%20accounts/nashr\\_plan.aspx](http://www.qena.gov.eg/final%20accounts/nashr_plan.aspx) الخطة الاستثمارية <http://www.sohag.gov.eg/UELDP/All%20projects/2019/default.aspx> <http://www.sohag.gov.eg/UELDP/final/default.aspx> تقارير الشفافية الخاصة بالموازنة <https://bit.ly/2K112vj>

Researcher Response

After reviewing the government response, the answer changed to (c). Thank you for the links and calcification.

IBP Comment

IBP revised the score from C to B. Summary reports of the selected projects is published on local government's website. In addition, meetings are held to inform residents of the approved plan and the status of projects that are being implemented. See, for Qena: <https://docs.google.com/viewer?url=http://www.qena.gov.eg/final%20accounts/ahdaf%20el%20brnamg/%D8%A7%D9%84%D8%A7%D9%86%D8%AC%D8%A7%D8%B2%D8%A7%D8%AA/%D8%A7%D9%84%D9%85%D8%AE%D8%B1%D8%AC%D8%A7%D8%AA%20.pdf> Sohag: <http://www.sohag.gov.eg/UELDLP/final/%D8%A7%D9%84%D8%B3%D9%86%D8%A9%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9> 2018-2019.aspx

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: The researcher answered wrong due to his lack of information on the fact that Egypt's participation mechanisms are a joint effort between the Ministry of Finance, Ministry of Planning and the Ministry of Local Development. Below is our extensive comments with supporting links. P.S. An email will be sent to you with an attachment numbered (5) to support the below comment) The main goal for Egypt's participation mechanisms is ensuring community support for the decisions when issued and achieving people satisfaction and effective participation in drafting local development priorities in their communities based on announced objective standards and in the framework of available financial resources. On the local level: There are Participating mechanisms in governorates. For example "The Upper Egypt Development Project in Qena and Sohag" (UELDLP) relies on community participation consultation meetings to determine the priority of selected development projects in the local units of the governorate centres. Public consultation takes place through citizens proposing priority projects within the financial ceiling and then include the outputs in a report to be sent to the planning teams which are made up of gov. officials and private citizens. Rejected projects are placed in the exclusion list with the justification for rejection. The draft final plan is uploaded on the governorate website (For example Qena and Sohag) where the local development forum can express their views on the plan. The forum will then send feedback to the Planning committee and to the Economic

Council (includes popular and executive representatives) and then to the Steering Committee which includes representatives from all relevant ministries including the Ministry of Planning & Local Development, Ministry of Finance and Ministry of International Cooperation. The consultation meetings were applied on the Markaz level (sub local level) in the framework of UELDP during the designing phase for the annual investment plans (projects affecting people lives which are represented in five key programs: electricity, roads& transportation, environment improvement, security, fire-fighting, traffic systems) of Qena and Suhag governorates, as one of the conformity requirements for the World Bank partially funded program. The ministry of local Development and Ministry of planning accordingly considered adopting the idea of mainstreaming the experience in the remaining governorates. check the link below. <http://www.qena.gov.eg/final%20accounts/default.aspx>  
[http://www.qena.gov.eg/final%20accounts/nashr\\_plan.aspx](http://www.qena.gov.eg/final%20accounts/nashr_plan.aspx) الخطة الاستثمارية <http://www.sohag.gov.eg/UELDP/All%20projects/2019/default.aspx>  
<http://www.sohag.gov.eg/UELDP/final/default.aspx> تقارير الشفافية الخاصة بالموازنة <https://bit.ly/2K112vj>

**Researcher Response**

Thank you for your response. This question is in reference to indicator 128, where we established there is no mechanism. Therefore response remains "d".

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: The Budget preparation process has been published for the public awareness within the Executive's Budget Proposal document, and before its issuance there is press release presented by the Minister. Also, the time frame for each publication that the ministry produced for public debates is uploaded in page number 141 of the Executive Budget proposal see the links below:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf>

<http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/release-a-1-7-2018.aspx> <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-13-4-18.aspx>

Researcher Response

The table in page 141 listing the average dates as well as a description for each document. There is no step about "Public consultations". Therefore, the answer should remain (b).

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

#### GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: The Ministry of Planning and the Ministry of Local Development are responsible for allocating chapter Six (investment spending) of the State Budget Spending's among sectors, projects, and geographical distribution. In this regards, the ministry of planning produces number of booklets for each governorate in Egypt, providing the detailed allocations of public investment spending. Those booklets, are used for the public debates about the current, and planned projects. and in cooperation with the Ministry of Local Development See the links below:

<https://bit.ly/32Panwi>

Researcher Response

This is the same mechanism assessed in 125 and implemented through the Executive branch. Score will remain (d).

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

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, there was no public hearings from the parliament or from any other institution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Comments: The parliament members, and all the committees in the parliament are considered to be representatives of the public. Hence, the parliamentary discussions held with the executive authority inside the parliament represent a clear public debate about either the proposed or the

implemented state budget. Besides, community members such as school and university students attend so debate sessions as listeners. Also it's worth noting that media outlets are allowed into the debate halls for media coverage. Find below the link of some public hearings: <https://bit.ly/20iH4ig> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings In addition, many Television Programs communicate to the public and receive their feedbacks on the process of the formulation of the annual budget. Those feedbacks were incorporated into the budget and many laws including the Value Added Tax Law. Find below the link: <https://www.youtube.com/watch?v=VVvL1w6YKs>

**Researcher Response**

I disagree with the government response. The question is asking "whether the parliament hold public hearings or other participation mechanisms" which is not the case at all in Egypt. The Egyptian parliament never had open hearing or any participation mechanisms for the people to engage with them. In fact, The Egyptian parliament is not even public for people to watch its sessions on TV and media has very limited access to cover its issues. Therefore, the answer should remain (d)

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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Non of the legislature committees asked for input from the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Comments: The Parliament which represents the public discusses with the executive authority, and specialized committees (such as the planning and finance committee ) discuss some of the mentioned topics (Topic 3, 5 & 6 ) during the session of presenting the Executive Budget Proposal (during budget formulation), or discussing the enacted budget (during Budget implementation). Kindly find below the link:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2018-2019/Financial-Statement-2018-2019.pdf> Find below the link of some public

hearings: <https://www.youm7.com/story/2018/4/2/%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%8A%D9%86%D8%A7%D9%82%D8%B4-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2018-2019-%D9%85%D9%86%D8%AA%D8%B5%D9%81-%D8%A3%D8%A8%D8%B1%D9%8A%D9%84-%D8%B1%D8%A6%D9%8A%D8%B3-%D8%AE%D8%B7%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86/3723018> In addition, many Television Programs communicate to the public and

receive their feedbacks on the process of the formulation of the annual budget. Those feedbacks were incorporated into the budget and many laws

including the Value Added Tax Law. Find below the link: <https://www.youtube.com/watch?v=VVvL1w6YKs> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament

<https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings

#### Researcher Response

I disagree with the government response. The question is asking "whether the parliament hold public hearings or other participation mechanisms" which is not the case at all in Egypt. The Egyptian parliament never had open hearing or any participation mechanisms for the people to engage with them. In fact, The Egyptian parliament is not even public for people to watch its sessions on TV and media has very limited access to cover its issues. Therefore, the answer should remain (d)

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

#### GUIDELINES:

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There was no inputs from the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: The parliament must issue an internal report about the amendments done on the proposed state budget, and announce the key results on the media through deputies, and the mechanism for examining petitions and complaints See the link below: <https://bit.ly/2Ju9Skw> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings

Researcher Response

I disagree with the government response. The question is asking "whether the parliament hold public hearings or other participation mechanisms" which is not the case at all in Egypt. The Egyptian parliament never had open hearing or any participation mechanisms for the people to engage with them. In fact, The Egyptian parliament is not even public for people to watch its sessions on TV and media has very limited access to cover its issues. Therefore, the answer should remain (d)

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

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No, the public does not have a way to participate in the SAI work.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally. Link: <https://is.gd/0HDejC> Link for Rules of Procedure of the Egyptian Parliament (bands 256 - 262) identify mechanisms for participation mechanisms Rules of Procedure of the Egyptian parliament <https://bit.ly/2Mcqga5> P.S. screenshot of the parliament gazette page (45) attached in the email to indicate the names of members of the society (media & syndicates) attending the public hearings