

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Egypt, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

**Table 1. Budget Year of Documents Used in Completing the Questionnaire**

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009/2010
Executive's Budget Proposal	2009/2010
Supporting Budget Documents	2009/2010
Citizens Budget	Not Available
Enacted Budget	2009/2010
In-Year Reports	2008/2009
Mid-Year Report	2008/2009
Year-End Report	2007/2008
Audit Report	Not Available

**Table 2. Key Budget Documents Used: Full Titles and Internet Links**

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Fiscal statement, May 2009 <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a>
Executive's Budget Proposal	<p>State Budget Proposal, 1st April 2009  <a href="http://www.mof.gov.eg/Arabic/عناوين+رئيسيه/PE/analytical_statement09-010.htm">http://www.mof.gov.eg/Arabic/عناوين+رئيسيه/PE/analytical_statement09-010.htm</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Introduction.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Introduction.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter1.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter2.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter2.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2008-2009/Analyticalstatement08-09/Supplement2.pdf">http://www.mof.gov.eg/Arabic/Mwazna2008-2009/Analyticalstatement08-09/Supplement2.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement3.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement4.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement4.pdf</a>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement5.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement5.pdf</a></p>
Budget Document One in Support of the Executive's Budget Proposal	Budget General Directives, 1 st April 2009 <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/Visa_budget09-010.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/Visa_budget09-010.pdf</a>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Economic and Social Development Plan (ESDP), 1 st April 2009  <a href="http://www.mop.gov.eg/plan%202009-2010.html">http://www.mop.gov.eg/plan%202009-2010.html</a>  <a href="http://www.mop.gov.eg/PDF/pplan%201.pdf">http://www.mop.gov.eg/PDF/pplan%201.pdf</a>  <a href="http://www.mop.gov.eg/PDF/pplan%202.pdf">http://www.mop.gov.eg/PDF/pplan%202.pdf</a>  <a href="http://www.mop.gov.eg/PDF/pplan%203.pdf">http://www.mop.gov.eg/PDF/pplan%203.pdf</a>  <a href="http://www.mop.gov.eg/PDF/pplan%204.pdf">http://www.mop.gov.eg/PDF/pplan%204.pdf</a>  <a href="http://www.mop.gov.eg/PDF/pplan%205.pdf">http://www.mop.gov.eg/PDF/pplan%205.pdf</a>  <a href="http://www.mop.gov.eg/PDF/mlahk.pdf">http://www.mop.gov.eg/PDF/mlahk.pdf</a>  <a href="http://www.mop.gov.eg/PDF/pplan%207.pdf">http://www.mop.gov.eg/PDF/pplan%207.pdf</a></p>
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced

Enacted Budget	State Budget, 1 st July 2009 <a href="http://www.mof.gov.eg/Arabic/عناوين+رئيسيه/PE/analytical_statement09-010.htm">http://www.mof.gov.eg/Arabic/عناوين+رئيسيه/PE/analytical_statement09-010.htm</a>
In-Year Reports	The Financial Monthly, June 2009 <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports</a>
Mid-Year Review	<a href="http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf">http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf</a>
Year-End Report	Budget Closing Account, November 2008 <a href="http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf">http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf</a>
Audit Report	Central Audit Organization Report, May produced but not available to the public
Other Documents	
Relevant Ministries & Departments	Ministry of Finance, Ministry of State of Economic Development, Central Audit Organization, Central Bank of Egypt

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	Yes	Yes	Yes	Yes	NA
7. Readily available outside capital and/or big cities <sup>†</sup>	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	No	Yes	Yes	NA

\* A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>†</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					Yes
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	No	Yes	NA
2. Advance notification of release sent to users, media	Yes	Yes	No	Yes	NA
3. Released to public same day as official release to media	Yes	Yes	No	Yes	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	Yes	Yes	No	Yes	NA
6. Free print copies available, mass distribution	Yes	Yes	No	Yes	NA
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	No	Yes	NA
8. Written in more than one language	No	Yes	No	No	NA
9. News conference is held to discuss release	Yes	Yes	No	Yes	NA

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+ 1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  State Budget Proposal "Analytical Statement" contains government expenditures which are classified by administrative unit (Central Administration, Local Administration, Service Authorities).  <a href="http://www.mof.gov.eg/Arabic/Mwazna2008-2009/Analyticalstatement08-09/Supplement2.pdf">http://www.mof.gov.eg/Arabic/Mwazna2008-2009/Analyticalstatement08-09/Supplement2.pdf</a>  Also, please find a detailed budget classification:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a> [Pages from 178 to 276]  For Examples:  Ministry of Finance : Page No 182  Ministry of Economic Development : Page No 196  Ministry of Local Development : Page No 198  Ministry of Investment : Page No 206  Ministry of Agriculture : Page No 214  Ministry of Electricity, Ministry of Industry, and Ministry of Transportation: Page No 224 ..etc.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  State Budget Proposal "Analytical Statement" contains government expenditures which are classified by functional classification (Public Services, Defence and National Security, Public order and Security Affairs, Economic Affairs, Environmental Protection, Housing and Community Amenities, Health, Education, Recreation , Culture and Religious Affairs, and Social Protections).  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement4.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement4.pdf</a>  Also, please find a detailed budget classification:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a>  [Pages From 176 to 276]  General Services : Page No 178  Economic Affairs: Page No 204  Environment Protection: Page No 232  Housing : Page No 234  Health: Page No 240  Education: Page 262  ..etc</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification.</li> <li>No expenditures classified by economic classification are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  State Budget Proposal "Analytical Statement" contains government expenditures which are classified by Economic Classification that is compatible with international standards.  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a>  Also, please find a detailed budget classification:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a>  87 to 94</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
  - Program-level data are presented for at least two-thirds of, but not all, expenditures.
  - Program-level data are presented, but for less than two-thirds of expenditures.
  - No program-level data are presented.
  - Not applicable/other (please comment).

Citation:

In the executive budget:

-Some Government Expenses are presented as individual programs, Such as social and health expenses (the rest is prepared according to line item budgeting)

- All investment expenditure is presented as individual programs.

However, According to article no. (4) of the budget law no. 53 of the year 1973, the executive's budget ought to take into consideration the classification of expenditure estimates to detailed individual programs both investment and current. Yet this was not enacted realistically up till now but according to the new amendment to the budget law (87) enacted in the year 2005, expenditure estimates for all individual programs are to be presented within the executive's budget in five years from the entrance of this law into force.

In 2008 the Ministry of Finance initiated the program budgeting technique to prepare the annual budgets of some sectors, such as Education, Health, and Social Insurance. In addition, the Ministry of Finance creates a new budget document for Gender Budgeting in Egypt.

[http://www.mof.gov.eg/Arabic/Mwazna2009-](http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement5.pdf)

[2010/analytical\\_statement09-010/Supplement5.pdf](http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement5.pdf)

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Program-level data are presented for at least two-thirds of, but not all, expenditures.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across countries.

b

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The ministry of finance prepares these estimates, but they aren't published.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Yes, multi-year estimates of aggregate expenditure are presented.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because these estimates aren't released to the public. These estimates are released to the public in the Fiscal Statement for the budget year 2007/2008.  <a href="http://www.mof.gov.eg/English/state%20budget/State-Budget2007-2008/Fiscal%20Statement.pdf">http://www.mof.gov.eg/English/state%20budget/State-Budget2007-2008/Fiscal%20Statement.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" because multi-year estimates of the aggregate level of expenditure are not presented in the Executive's Budget Proposal or supporting documentation.</p>	<p>b</p>
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6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
  - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
  - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
  - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
  - Not applicable/other (please comment).

Citation:

The Economic and Social Development Plan presents some individual programs

Available only in Arabic language:

<http://www.mop.gov.eg/plan%202009-2010.html>

<http://www.mop.gov.eg/PDF/pplan%201.pdf>

<http://www.mop.gov.eg/PDF/pplan%202.pdf>

<http://www.mop.gov.eg/PDF/pplan%203.pdf>

<http://www.mop.gov.eg/PDF/pplan%204.pdf>

<http://www.mop.gov.eg/PDF/pplan%205.pdf>

<http://www.mop.gov.eg/PDF/mlahk.pdf>

<http://www.mop.gov.eg/PDF/pplan%207.pdf>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." Multi-year estimates will be presented for all individual programs for all expenditure classification (functional, economic and administrative) from FY 2010/2011.

**IBP Comment:** IBP editors chose response "d" because multi-year estimates of the aggregate level of expenditure.

d

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  The State Budget Proposal "Analytical Statement" identifies the different sources of tax revenue ( Taxes on Income, Profits and Capital Gains, Taxes on Property, Taxes on Goods and Services, Taxes on use of Goods and on Permission to use Goods and perform Activities, and Taxes on International Trade)  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a> (Pages 65 :72).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer. All sources of tax revenue are identified individually. NB. VAT still not applied yet.</p>	<p>a</p>
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The State Budget Proposal "Analytical Statement" identifies the different sources of non -tax revenue (Grants, Equity Dividends, Sales of Goods and Services, Fines, Penalties and Forfeits, and Other revenues).  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a> (Pages 73 :74).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The ministry of finance prepares these estimates, but they aren't published.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Yes, multi-year estimates of aggregate revenue are presented.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because these estimates aren't released to the public. These estimates are released to the public in the Fiscal Statement for the budget year 2007/2008.  <a href="http://www.mof.gov.eg/English/state%20budget/State-Budget2007-2008/Fiscal%20Statement.pdf">http://www.mof.gov.eg/English/state%20budget/State-Budget2007-2008/Fiscal%20Statement.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" because multi-year estimates of the aggregate level of revenue are not presented in the Executive's Budget Proposal or supporting documentation.</p>	<p>b</p>
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<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Financial Statement: <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a> Pages 60 and 132</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The position of public debt appears clearly in the financial statement, and the benefit of debt appears as an explicit provision in the budget.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Analytical Statement: <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a> (Pages 57-58).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"><li>a. Yes, extensive information related to the composition of government debt is presented.</li><li>b. Yes, key additional information is presented, but some details are excluded.</li><li>c. Yes, some additional information is presented, but it lacks important details.</li><li>d. No, additional information related to the composition of government debt is not presented.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a> (pages 60 and 132)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

Financial Statement of the Draft of State General's Budget for Fiscal Year 2009-2010 pg 27 at:

<http://www.mof.gov.eg/MOFGallerySource/English/Financial%20Statement.pdf>

b

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across countries.

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No information regarding the impact of different macroeconomic assumptions on the budget is presented. Neither is any sensitivity or quantitative analysis presented in the executive’s budget or any supporting budget documentation.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” Yes, extensive information regarding the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> No information that shows the impact of policy proposals on budget expenditures, as distinct from existing policies is presented for the budget year or for any preceding years.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Economic and Social Development Plan includes some discussions of the macroeconomic forecast and indicators, but it doesn’t show how policy proposals in the budget as distinct from existing policies affect revenues.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” Yes, extensive information regarding the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  The State Budget Proposal "Analytical Statement" contains government expenditures which are classified by administrative unit (Central Administration , Local Administration, Service Authorities).  <a href="http://www.mof.gov.eg/Arabic/Mwazna2008-2009/Analyticalstatement08-09/Supplement2.pdf">http://www.mof.gov.eg/Arabic/Mwazna2008-2009/Analyticalstatement08-09/Supplement2.pdf</a>  Also, please find a detailed budget classification:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a>  For Examples:  Ministry of Finance : Page No 182  Ministry of Economic Development : Page No 196  Ministry of Local Development : Page No 198  Ministry of Investment : Page No 206  Ministry of Agriculture : Page No 214  Ministry of Electricity, Ministry of Industry, and Ministry of Transportation: Page No 224 ..etc.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." The executive's budget or any supporting budget documentation would present expenditures for the year preceding the budget year (BY-1) that is classified according to accounting units once applying decentralization in FY 2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain the consistency of the data across countries.</p>	a

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function for BY-1.</p> <p>d. No expenditures classified by function are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The State Budget Proposal "Analytical Statement" contains government expenditures which are classified by functional classification (Public Services, Defence and National Security, Public order and Security Affairs, Economic Affairs, Environmental Protection, Housing and Community Amenities, Health, Education, Recreation, Culture and Religious Affairs, and Social Protections).  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement4.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement4.pdf</a>  Also, please find a detailed budget classification:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a>  [Pages From 176 to 276]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by economic classification for BY-1.</p> <p>d. No expenditures classified by economic classification are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The State Budget Proposal "Analytical Statement" contains government expenditures which are classified by Economic Classification that is compatible with international standards  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a>  Also, please find a detailed budget classification:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a> [Pages from 87 to 94]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

In the executive's budget:

-Some Government Expenses are presented as individual programs, Such as social and health expenses (the rest is prepared according to line item budgeting)

- All investment expenditure is presented as individual programs.

However, According to article no. (4) of the budget law no. 53 of the year 1973, the executive's budget ought to take into consideration the classification of expenditure estimates to detailed individual programs both investment and current. While this was not implemented until now according to the new amendment to the budget law (87) enacted in the year 2005, expenditure estimates for all individual programs are to be presented within the executive's budget five years from the passage of this law.

In 2008 the Ministry of Finance started using the program budgeting technique to prepare the annual budgets of some sectors, such as Education, Health, and Social Insurance. In addition, the ministry of finance created a new budget document for Gender Budgeting in Egypt.

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." Expenditures for individual programs are to be presented for all expenditure according to all classifications (functional, economic and administrative) from fiscal year 2011-2012.

**IBP Comment:** IBP editors chose answer "c" to maintain the consistency of the data across countries.

C

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> All (BY-1) estimates have been updated from the original enacted levels to reflect the actual expenditure of this year. <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The estimates of the aggregate level of expenditure have been presented for the following years: (BY-1), (BY-2), (BY-3), and (BY-4). In the Analytical Statement <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a>      Pages from 87 to 94</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  More detailed classifications than just the aggregate level of expenditure have been presented for the following years: (BY-1), (BY-2), and (BY-3)  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> According to the last Constitutional amendment, the time lag between the year-end report and budget proposal decreased from two years to one year. Therefore the answer should be (a), and the actual outcomes of all expenditure are presented for the budget year (BY-2) In Analytical Statement: <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a>. For 2007/2008, the end of this fiscal year is 30 June 2008, and the data can be accessed by 31 October 2008.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” to maintain the consistency of the data across countries.</p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a>  [Pages From 176 to 276]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  State Budget Proposal "Analytical Statement" identifies the different sources of tax revenue ( Taxes on Income, Profits and Capital Gains, Taxes on Property, Taxes on Goods and Services, Taxes on use of Goods and on Permission to use Goods and perform Activities, and Taxes on International Trade)  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a> (Pages 65 :72).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> N.B: VAT not applied yet.</p>	<p>a</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  State Budget Proposal “Analytical Statement” identifies the different sources of non -tax revenue (Grants, Equity Dividends, Sales of Goods and Services, Fines, Penalties and Forfeits, and Other revenues).  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a> (Pages 73 :74).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  All (BY-1) estimates have been updated from the original enacted levels to reflect the actual expenditure of this year.  In Analytical Statement  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a> [ Pages from 75 to 86]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.  b. No, such prior-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The estimates of the aggregate level of revenues have been presented for the following years: (BY-1), (BY-2), (BY-3), and (BY-4).  In Analytical Statement  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a> [Pages from 75 to 86]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  More detailed classification than just the aggregate level of revenue has been presented for years (BY-1), (BY-2), (BY-3), and (BY-4) in the Analytical Statement  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a> [Pages from 75 to 86]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  According to the last Constitutional amendment, the time lag between the year-end report and budget proposal decreased from two years to one year. Therefore the answer should be (a) since the actual outcomes of all revenues are presented for the budget year (BY-2)  In Analytical Statement  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a>  For 2007/2008, the end of this fiscal year is 30 June 2008, and the data can be accessed by 31 October 2008.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain the consistency of the data across countries.</p>	<p>a</p>
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<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <p>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</p> <p>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</p> <p>c. Yes, but only information on the level of debt is presented.</p> <p>d. No, information related to the government debt for BY-1 is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Financial Statement. <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a> [Page 132]</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “b” since some important details about the level of debt composition for BY-1 are missing.</p>	<p>b</p>
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<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  According to the last Constitutional amendment, the time lag between the year-end report and budget proposal decreased from two years to one year. Therefore the answer should be (a) since the actual outcomes of debt figures are presented for the budget year (BY-2) In Fiscal Statement.  <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a> [Page 132]</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” to maintain the consistency of the data across countries.</p>	<p>a</p>
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<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  The most important type of extra-budgetary fund is the "Economic Authorities."  For 2008/2009, find this link:  <a href="http://www.mof.gov.eg/Arabic/PDF/statisticalstatementeconomic2008-2009%20.pdf">http://www.mof.gov.eg/Arabic/PDF/statisticalstatementeconomic2008-2009%20.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the data across countries.</p>	<p><b>C</b></p>

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

The executive's budget in Egypt is classified by administrative units into Central government units, public services authorities, and local government units. Since most public revenues are collected centrally and are presented within the Central government units' budget, public services authorities, and local government units mostly incur both current and capital deficits that are usually financed through transfers from central authorities to these units. These intergovernmental transfers take the form of subsidies and are presented in the budget in aggregate forms.

For Example: Grants to General Government, Subsidies to Economic Authorities, and lending local authorities ..etc.

This information can be found in the budget economic classification section in the analytical statement

[http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical\\_statement09-010/Supplement1.pdf](http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf) [Page 90 and Page 94]

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The correct answer is "c" because some information is presented, but it lacks important details

**Government Comment:** A more appropriate response to this question would be "a."

**Researcher Response:** I chose my answer because all information related to the key intergovernmental transfers is presented in the budget, such as grants to local authorities, and subsidies to other public authorities, but some details are excluded.

**IBP Comment:** IBP editors chose answer "b" because according to the researcher only some details that are not very important are not included regarding intergovernmental transfers.

b

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?
- Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on transfers to public corporations is not presented.
  - Not applicable/other (please comment).

Citation:

Information related to government transfers to public corporations has been presented in the analytical statement [Page 93]  
[http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical\\_statement09-010/Supplement1.pdf](http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf)

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Missing Important details, therefore the answer is "c" not "b."

**Government Comment:** A more appropriate response to this question would be "a."

**Researcher Response:** I chose my answer because Information related to government transfers to public corporations has been presented in the analytical statement [Table (13) Page 93]  
[http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical\\_statement09-010/Supplement1.pdf](http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf)

**IBP Comment:** IBP editors chose answer "b" because detailed information is presented regarding transfers to financial and non financial public corporations.

b

38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

Some information related to the quasi- fiscal activities is presented in the analytical statement, such as the surplus of the Central Bank and financial corporations [page 83].

[http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical\\_statement09-010/Supplement1.pdf](http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf)

Comment:

d

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b."

**IBP Comment:** IBP editors chose response "d." The citation above does not refer to quasi fiscal activities- The term "quasi-fiscal activities" refers to activities that could (and in some cases should) be carried out through the regular budget process but are not. It encompasses a broad range of activities. For instance, it could include a requirement that, instead of providing a direct subsidy through the appropriation process, a public financial institution provide an indirect subsidy through loans at below-market rates for particular activities.

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  In Analytical Statement:  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Supplement1.pdf</a> [Page 93]</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “c” because this question asks about the value of total financial assets and not just current year purchases of financial assets by the government.</p>	<p>C</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Analytical Statement:  <a href="http://www.mof.gov.eg/Arabic/Mwazna20092010/analytical_statement09-010/Supplement1.pdf">http://www.mof.gov.eg/Arabic/Mwazna20092010/analytical_statement09-010/Supplement1.pdf</a> [Page 92]</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their value according to date.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “c” because this question asks about the value of total non financial assets and not just current year purchases of non financial assets by the government.</p>	<p>C</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Because the budget is prepared on a cash basis not accrual basis, and therefore there are no arrears.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the budget is prepared on a cash basis, and therefore there are arrears. As government may be doesn't disburse some expenditure accrued at the current fiscal year and delay it to future fiscal years. These arrears are presented to the People Assembly in the Closing account at the end of the fiscal years.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” since information regarding arrears is not presented to the public.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	d

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> <li>All sources of donor assistance are identified individually.</li> <li>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>Less than two-thirds of sources of donor assistance are identified individually.</li> <li>No sources of donor assistance are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." All sources of donor assistance are identified in aggregate level.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across countries.</p>	d
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on tax expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across countries.</p>	d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The percentage is not available to the public.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “c.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The link between the expenditure estimates in the budget and the government's stated policy goals are presented in the Financial Statement <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a> [Pages from 23 to 40 Also Pages from 47 to 51].</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." The proposed budget is linked to the government's stated policy goals by budgetary authority but not by administrative unit.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain the consistency of the data across countries.</p>	b

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The executive’s budget will present non-financial data, such as the number of beneficiaries, for expenditure programs after decentralization is applied from FY2010/2011.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The executive's budget in Egypt is not yet classified by expenditure programs. However, the latest amendment to the budget law according to law no. (87) of the year 2005 states that classification by expenditure programs will be applied within 5 years of the passage of the law.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." Performance indicators will be presented for all programs starting from FY2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across countries.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." Performance indicators will be well designed starting from FY 2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across countries.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Performance indicators used in conjunction with performance targets will be presented in the executive’s budget starting from FY2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Financial Statement <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a> [Pages from 41 to 45].</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain the consistency of the data across countries.</p>	<p>b</p>
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<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/analytical_statement09-010/Chapter3.pdf</a> { Pages from 65 to 72}.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The answer is “b” not “a.” Some details are excluded.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed to “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” as per the comments of the researcher and Peer Reviewer Two.</p>	b

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The Financial Statement: <a href="http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf">http://www.mof.gov.eg/Arabic/PDF/whatnews-a-12-5-09.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative.  b. Yes, it publishes a citizens budget that is somewhat informative.  c. Yes, but the citizens budget is not very informative.  d. No, it does not publish a citizens budget.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided.  b. Yes, definitions are provided, but some details are excluded.  c. Yes, some definitions are provided, but it lacks important details.  d. No, definitions are not provided.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Eldalel Elmopaset (Budget Guide):  <a href="http://www.mof.gov.eg/Arabic/PDF/eldalel%20elmopaset.pdf">http://www.mof.gov.eg/Arabic/PDF/eldalel%20elmopaset.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The right to access government information has not been codified into law.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of data across countries.</p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The executive’s budget proposal will contain financial information on expenditures for individual programs, starting from FY2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The executive’s budget proposal will contain non-financial information on expenditures for individual programs, starting from FY2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across countries.</p>	<p>d</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Egyptian Constitution in article (115), and Budget Law in articles (13), (15), (16).  Budget Law:  <a href="http://www.mof.gov.eg/laws/pdf/34.pdf">http://www.mof.gov.eg/laws/pdf/34.pdf</a>  <a href="http://www.mof.gov.eg/laws/pdf/403.pdf">http://www.mof.gov.eg/laws/pdf/403.pdf</a>  <a href="http://www.mof.gov.eg/laws/pdf/449.pdf">http://www.mof.gov.eg/laws/pdf/449.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The dates of the budget release are set in the Egyptian constitution.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Manshor Elmowazna (Budget Declaration)  <a href="http://www.mof.gov.eg/Arabic/PDF/Publication_budget09-010.pdf">http://www.mof.gov.eg/Arabic/PDF/Publication_budget09-010.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The answer is "b" not "a."</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "a" that was modified by IBP for consistency purposes.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the Budget Declaration, Manshor Elmowazna presents a detailed timetable.  <a href="http://www.mof.gov.eg/Arabic/PDF/Publication_budget09-010.pdf">http://www.mof.gov.eg/Arabic/PDF/Publication_budget09-010.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" because the researcher's citation refers to a circular guide to government agencies on how to prepare the budget and it is not a detailed and clear timetable.</p>	<p>d</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Manshor Elmowazna (Budget Declaration)  <a href="http://www.mof.gov.eg/Arabic/PDF/Publication_budget09-010.pdf">http://www.mof.gov.eg/Arabic/PDF/Publication_budget09-010.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> This information is acquired from the legislature</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The answer is “d” not “a.”</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s original answer “a” that was modified by IBP for consistency purposes.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because I acquired this information from the members of Egyptian People Assembly.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain cross country consistency.</p>	<p>b</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." The executive releases a pre-budget statement to the public 3 months before the beginning of the fiscal year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain cross country consistency.</p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” An extensive explanation of the government’s budget policies and priorities is presented, including narrative discussion only.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The legislature receives the budget at least three months before the start of the budget year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> This information is acquired from the legislature.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> This information is acquired from the legislature.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The Committee of Plan and Budget or such committees hold public hearings on the individual budgets of central government administrative units, in which testimony from the executive branch is heard.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The Committee of Plan and Budget and such committees hold public hearings on the individual budgets of the central government administrative units, in which testimony from the executive branch is heard.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The legislative committees do not release reports related to these public hearings.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Committee of Plan and Budget, not the legislative committees hold public hearings.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This information is acquired from the legislature.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “c.” Committee of Plan and Budget, not the legislative committees, and didn’t provide any information.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain cross country consistency.</p>	<p>b</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Egyptian Constitution in article (115).

<http://www.egypt.gov.eg/arabic/laws/constitution/default.aspx>

[http://www.egypt.gov.eg/arabic/laws/constitution/chp\\_five/part\\_two.aspx](http://www.egypt.gov.eg/arabic/laws/constitution/chp_five/part_two.aspx)

x

Comment:

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.” Parliament has the authority to amend the budget, according to recommendation or request from Committee of Plan and Budget.

**IBP Comment:** IBP editors chose answer “b” to maintain cross country consistency.

b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Budget: <a href="http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf">http://www.mof.gov.eg/Arabic/Mwazna2009-2010/budget09-10/part1/M-P1-14.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” It would be declared when the budget is ratified, as it is the authority of legislature. It is worth noting, it had been requested to attach the program-level detail with FY budget 2010/2011.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain cross country consistency.</p>	<p>b</p>
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<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports</a>. [Table 14, page 32]</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> It does not include all the details. It is limited to aggregates.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> It is available in aggregate not in detail.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> <li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The in-year reports contain detailed actual expenditures organized by administrative unit, and they will contain detail program-level starting from FY2010/2011.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports</a>. [Page 32, Table 14].</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u>  <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports</a>. [Page 28, Table 12].</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports.[Page%2028.%20Table%2012].">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports.[Page 28. Table 12].</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports.[Page%2028.%20Table%2012].">http://www.mof.gov.eg/English/publications/Reports%20and%20Indicators/monthly%20reports. [Page 28. Table 12].</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/Reports/monthly/2009/August09/t18.pdf">http://www.mof.gov.eg/English/Reports/monthly/2009/August09/t18.pdf</a>  [page 38, Table 18].</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” Yes, in-year reports on actual borrowing are released at least every month. In-year reports on actual borrowing are released every month but not for Public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “b” because data on actual borrowing is only available for every quarter.</p>	<p>b</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/English/Reports/monthly/2009/August09/t18.pdf">http://www.mof.gov.eg/English/Reports/monthly/2009/August09/t18.pdf</a>  [page 38, Table 18].</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” In-year reports on actual borrowing are released every month contain key information about composition of government debt, and not for Public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “b” because data on actual borrowing is only available for every quarter.</p>	<p>b</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The answer is “b” not “a.”</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because these reports are available on the internet and we receive it within one month of the end of the reporting period.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” given that the researcher was able to access the in-year report one month after the end of the reporting period.</p>	<p>a</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
  - b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
  - c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
  - d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
  - e. Not applicable/other (please comment).

Citation:

The Central Bank issues an Economic Review. This report includes some discussions regarding changes in the economic outlook, as well as actual expenditures made, revenues collected and debt incurred during the first six months of the year.

<http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf>

Budget data: Pages from 45 to 51, and Tables [(4/1) page 121 (4/2) page 122 (4/3) page 123]

Public Debt Data: Pages from 52 to 55, and Tables [(4/4) page 124]

Comment:

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors chose answer “b” to maintain cross country consistency.

b

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf">http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf</a>  Budget data: Pages from 45 to 51, and Table (4/1) page 121</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “c” because revised projections are not provided.</p>	<p><b>C</b></p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “c.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

<http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf>

Budget data: Pages from 45 to 51, and Table (4/1) page 122

Comment:

b

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The answer is “c” not “b.”

**Government Comment:** A more appropriate response to this question would be “a.”

**Researcher Response:** I chose my answer because the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.

<http://www.cbe.org.eg/public/EReview-Vol49No2En.pdf>

Budget data: Pages from 45 to 51, and Table (4/1) page 122

**IBP Comment:** IBP editors chose answer “b” as per the researcher’s rationale.

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
  - Not applicable/other (please comment).

Citation:

The government doesn't need the approval of the legislative authority to shift funds between administrative units. Law number (53) for the year 1973 and its amendments state in article number (24) the possibility of shifting funds between administrative units of the budget within the appropriations of chapter one and in accordance with the regulations set by the general directives attached to the annual budget law (these directives are part of the annual budget law and are approved by the legislature when votes are taken on the budget proposal) without the need for the approval of the legislature.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.” The government shifts funds between administrative units after only the approval of the entity where the funds are to be moved. Without the need for the approval of the legislature, the approval of ministry of finance is a must, and in case of shifting funds within the first chapter, the approval of central agency for organizing and management is need, or shifting funds within sixth chapter, the approval of ministry of economic development is needed.

**IBP Comment:** IBP editors chose answer “d” to maintain cross country consistency.

d

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Government procurement law number (89) for the year 1998 emphasizes in article (2) the commitment to public action, competitiveness, and transparency. According to auditing institutions no violations occurred during the last year. The auditing institutions mainly refer to the Central Audit Organization (CAO) which is an independent auditing institution affiliated to the president. The role of the CAO is identified by law number (144) for the year 1988. It is responsible for auditing the final accounts and balance sheets of the budget units, economic authorities, and public enterprises. The CAO forwards a report to the people's assembly that includes all its observations. This report is not available to the public.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> It's CAO authority.</p>	<p>d</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> According to the 2005 amendment of the budget law no (87), supplemental budgets should be approved before the funds are released. The practice coincides with the law.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> For 2008/2009. The supplemental budgets are equal 8%.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain cross country consistency.</p>	c

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Law number (87) for year 2005 to adjust law number (53) issued in year 1973 states in article (10) that in cases of urgent circumstances, an item of general contingencies is added to spending not taking into account the different budget classifications. This is done under the condition that these contingencies do not exceed 5% of public expenditures excluding interest payments. Also such contingencies must be approved by the parliament when the budget proposal is being discussed.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” to maintain cross country consistency.</p>	<p>a</p>
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<b>Executive’s Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ol style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Closing Account, November 2008 <a href="http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf">http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The executive releases to the public a year-end report after the Legislature ratifies the final accounts.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” to maintain cross country consistency.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Yes all data on actual outcomes have audited by The Central Audit Organization.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> <a href="http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf">http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf</a> [pages from 3 to 63].</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf">http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf</a> [pages from 12 to 51].</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Actual outcomes for expenditures will be presented on detail for the program level starting from FY2010/2011.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain cross country consistency.</p>	<p>b</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf">http://www.mof.gov.eg/Arabic/closingaccounts07-08.pdf</a> [pages from 1 to 10].</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Performance indicators will be used starting from FY 2011/2012.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	d

109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

The follow up reports of the economic and social development plan and the budget year end report include explanations on the difference between planned and actual appropriations which directly serve the poorest population groups. Such appropriations include subsidies, appropriations for rural development, upgrading informal settlements, and the like. Still this information suffers some limitations, as the number of beneficiaries of these appropriations is not specified. Accordingly, the impact of the difference between the enacted level of funds and the actual outcome can't be accurately measured.

d

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a."

**IBP Comment:** IBP editors chose answer "d" to maintain cross country consistency.

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Final audited accounts are not released to the public.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Final audited accounts are released to Parliament within six month after the end of the fiscal year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	d

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

The reports have not been released to the public.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors chose answer “d” to maintain cross country consistency.

d

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Not released to the public.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain cross country consistency.</p>	<p>b</p>
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<p>114. 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?</p> <ul style="list-style-type: none"><li>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 they are removed.</li><li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li><li>c. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> The decision to remove the head of the Supreme Audit Institution (in our case, the head of the CAO) from office requires only a presidential decree and not the legislature or judiciary</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Requires only a presidential decree.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “c.” The decision to remove the head of the SAI requires a presidential decree.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain cross country consistency.</p>	<p>b</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The SAI does not release to the public audits of extra-budgetary funds.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Central Auditing Organization (CAO) has full legal authority to undertake whatever audits it wishes, and to report any financial breaches in the executive's budget. The Central Audit Organization (CAO) is an independent auditing institution affiliated with the president. The role of the CAO is identified by law number (144) for the year 1988. It is responsible for auditing the final accounts and balance sheets of the budget units, economic authorities, and public enterprises. The CAO forwards a report that includes all its observations to the people's assembly.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>a. 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.</li> <li>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>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.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The People’s Assembly determines the budget of the Central Auditing Organization and directs efficient funds for it to fulfill its mandate independently.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p><b>a</b></p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"><li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li><li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li><li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li><li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> According to our research.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” The SAI (CAO in our case) employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” This goes under CAO tasks.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	d
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> This information is acquired from the People Assembly.</p> <p><u>Comment:</u> I chose my answer because all audit reports are scrutinized and reviewed by the Plan and Budget committee.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>121. 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?</p> <ul style="list-style-type: none"><li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li><li>b. Yes, the executive reports publicly on most audit findings.</li><li>c. Yes, the executive reports publicly on some audit findings.</li><li>d. No, the executive does not report on steps it has taken to address audit findings.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> According to our research.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” The secret sectors have on line budgets, so there is no opportunity to produce a detailed report. The CAO is the entity responsible for producing audit reports.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain cross country consistency.</p>	<p>d</p>
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