Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------</td>
<td>----</td>
<td>----</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Budget law no 19 for the year 2013 for Enacted Budget for Fiscal Year 2013/2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2013/2014</td>
<td>Budget Law released July 20, 2013</td>
<td></td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>The Financial Monthly for March 2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2013/2014</td>
<td>March 26th, 2014</td>
<td></td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Not Produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Mid-Year Economic and Fiscal Review H1-FY14</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2013/2014</td>
<td>February 28th, 2014</td>
<td></td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Closing Accounts for Fiscal Year 2012/2013</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2012/2013</td>
<td>December 4th, 2013</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2011/2012</td>
<td>Not published</td>
<td></td>
</tr>
</tbody>
</table>
Sources: 1) The Ministry of Finance's News Page with the published documents and date of publication:
   EN http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx
   AR http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx
  2) Budget Law no. 53 of year 1973 and its amendments: 
     1) Law no. 87 of year 2005 and 2) Law no. 109 of year 2008
     Budget Formulation Stage - Article number 14 from budget law no. 87 of year 2005
     - Article number 13 from budget law no. 109 of year 2008
     - Article number 15 & 16 from budget law no. 53 of year 1973
     - Article number 124 of Constitution 2014
     Budget Approval Stage - Article number 124 of Constitution 2014
     Budget Execution Stage - Article number 22, 25, 29 from budget law no. 53 of year 1973
     - Article number 24 from budget law no. 87 of year 2005
     - Article number 30 from budget law no. 109 of year 2008
     Budget Oversight Stage - Article number 31, 32 from budget law no. 109 of year 2008
     - Article 125 of Constitution 2014

Comments: Answer "C" was selected given that the figures regarding outstanding debt are not up to date to the month of reporting.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. We also understand that eventually you will have the obligation of publishing this report on a yearly basis. However, we would like to highlight some of our concerns:

1) We had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
   http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx
   In addition, according to the manual in table one page 13, it has been stated clearly that "in the case of not being able to timely publish the EBP due to rare circumstances (elections), the previous fiscal year may be used as source of information." 2) Moreover, the 14/15 Executive's Budget Proposal contained valuable information such as, indicating investments by program and dedicating a whole section for medium and long term projections (containing different scenarios ex.sensitivity analysis). It is worth mentioning that the document was published before the 30th of June, and was presented to the cabinet due to the absence of parliament, yet it wasn't provided to the public until the 2nd of July 2014. (please find the link below)
   http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-b-2-7-14.aspx
   3) We would also like to mention that Egypt is experiencing extraordinary circumstances which led to a two day deferment of publishing the EBP. It is also worth mentioning that the Executive's Budget Proposal was delivered to the president towards the back end of May and was amended then readmitted during the beginning of June. We also published a press release summarizing key point in the EBP (please refer to the ministry's news page link below)
   http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-26-5-14.aspx
   4) There has been a more recent version of the 12/13 Audit Report available only for internal use and was not accessible to the public. 5) We released some Additional in Year Report such as Public regulations accompanying the binding state budget law, (please refer to the ministry's news page link below)

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: Regarding Executive's Budget Proposal (EBP), OBS methodology requires that the review should apply to documents made available before or by June 30, 2014. and No document made available by the Executive (or any other institution responsible for publishing the key budget documents) after June 30, 2014, shall be used to review the draft Open Budget Questionnaire, while the lead researcher noted that the financial statement for fiscal year 2014-2015 was published at July 2, 2014 and it's.

RESEARCHER'S RESPONSE

i) Response to points 1 3 in comment: I realize the efforts of the ministry of finance during the past years, given the
complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. ii) Response to points 4 in comment: Audit Report 11/12 was chosen, given IBP’s standard the audit report should be “published within at least 18 months of the end of the period it covers”, which means that the audit report for FY 2011/2012 should have been published to the public by January 2014. This means, that the Supreme Audit Institution has the opportunity to publish (at least online) old Audit reports. iii) Response to point 5 in comment: The given links refer to general regulations that are attached to the Enacted Budget “Law document” and do not add to the Executive Budget proposal.

### Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Egypt, Arab Rep.</th>
<th>Budget Documents</th>
<th>Tick box if answer to the questions is “yes”</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre-Budget Statement</td>
<td>Executive’s Budget Proposal</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

http://www.mof.gov.eg/

Comments: The Enacted Budget for the FY 2014/15 is said to have been approved on July 2, 2014. However, it was published in the National Gazette on July 13, 2014. The Financial Statement for the FY 2014/15 was published on July 2, 2014, after the approval stage.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The EBP is occasionally furnished upon request in hard copy, but not before it becomes available to the public.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: Egyptian government didn't publish EBP at its time, so EBP is not produced. - Enacted budget is not available in soft copy weather with charge or no charge, and so executive's Budget Proposal is not available. - Enacted budget is available online, it's included in budget documents that are published on the ministry of finance web site. http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2014-2015/part1/M-P1-1.pdf

RESEARCHER'S RESPONSE
This does not count as “available in hard copy” as it should be available during the approval and to all without discrimination and not only upon request. Note, it is known that not any one can enter the premises of the ministry of finance and that a scheduled appointment is necessary.

IBP COMMENT
In response to the peer reviewer’s comments, IBP notes that the researcher has indicated that the enacted budget is available in the national gazette and it is possible to subscribe to the online version of the national gazette for a charge; thus, the enacted budget is available by soft copy and hard copy with charge. To get a soft copy of the national gazette, the researcher subscribes to a mailing list with an annual fee. To get a hard copy, one must go to the printing office and pay
The ministry of finance then publishes the documents on its website, therefore making it possible for a soft copy without charge but they are published in this way after the accepted time frame.

### Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Egypt, Arab Rep.</th>
<th>Budget Documents</th>
<th>Tick box if answer to the questions is “yes”</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In-Year Report</td>
<td>Mid-Year Review</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address:

- **Mid-Year Review**: [http://www.mof.gov.eg/MOFGallerySource/English/Mid-year_review_English_February27.pdf](http://www.mof.gov.eg/MOFGallerySource/English/Mid-year_review_English_February27.pdf)

Is it machine readable? [only for electronic copies]

- **In-Year Report**: ○ Yes
- **Mid-Year Review**: ○ Yes
- **Year-End Report**: ○ Yes
- **Audit Report**: ○ Yes
Is there a “citizens version” of the budget document?
- Yes
- No

Sources: The EBP is occasionally furnished upon request in hard copy, but not before it becomes available to the public. - The Monthly bulletin is always furnished in hard copy, soft copy and in excel format upon request. - The mid-year review was published using PDF format, but it differs from other documents published as PDF because it is the original conversion and not as scanned image.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Monthly bulletin is always furnished in hard copy, soft copy and in excel format upon request. The mid-year review was published using PDF format, but it differs from other documents published as PDF because it is the original conversion and not as scanned image.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: Audit report is not available for public, it's produced for internal use only. In-Year Report, Mid-Year Review and Year-End Report are not available to the public in soft copy at all. They are available online only.

RESEARCHER’S RESPONSE
Regarding the IYR that is available in hard copy and in excel upon request, it is the same argument as the executive budget proposal. It limits the accessibility to most citizens and allows for those who have direct contact with ministry of finance officials but not for anyone. Regarding the YER, this is an enacted document and follows the same framework as the enacted budget mentioned in the previous comment. It is available as soft copy with charge when subscribed to the email list of national gazette. It is available as a hard copy with charge when you visit the printing office of the national gazette and request it. It is available as soft copy without charge when the government publishes it online. The differences in the dates between national gazette publishing and mof's website publishing can be tracked on the OBS tracker website.

Table 3. When Are the Key Budget Documents Made Available to the Public?

<p>| Egypt, Arab Rep. |  |
|-------------------------------|
| <strong>Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?</strong> |  |
| ☐ 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature |  |
| ☐ 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature |  |
| ☐ 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature |  |
| ☐ 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature |  |</p>
<table>
<thead>
<tr>
<th>Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature</td>
</tr>
<tr>
<td>67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature</td>
</tr>
<tr>
<td>33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature</td>
</tr>
<tr>
<td>0. Does not release to the public, or is released after the budget has been approved by the legislature</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Enacted Budget: When is the Enacted Budget made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. Two weeks or less after the budget has been enacted</td>
</tr>
<tr>
<td>67. Between two weeks and six weeks after the budget has been enacted</td>
</tr>
<tr>
<td>33. More than six weeks, but less than three months, after the budget has been enacted</td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than three months after the budget has been enacted</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>In-Year Report: When are In-Year Reports made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. At least every month, and within one month of the period covered</td>
</tr>
<tr>
<td>67. At least every quarter, and within three months of the period covered</td>
</tr>
<tr>
<td>33. At least semi-annually, and within three months of the period covered</td>
</tr>
<tr>
<td>0. Does not release to the public</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. Six weeks or less after the mid-point</td>
</tr>
<tr>
<td>67. Nine weeks or less, but more than six weeks, after the mid-point</td>
</tr>
<tr>
<td>33. More than nine weeks, but less than three months, after the mid-point</td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than three months after the mid-point</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. Six months or less after the end of the budget year</td>
</tr>
<tr>
<td>67. Nine months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>33. More than nine months, but within 12 months, after the end of the budget year</td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than 12 months after the end of the budget year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. Six months or less after the end of the budget year</td>
</tr>
<tr>
<td>67. 12 months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>33. More than 12 months, but within 18 months, after the end of the budget year</td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than 18 months after the end of the budget year</td>
</tr>
</tbody>
</table>

**Sources:** 1) The Ministry of Finance's News Page with the published documents and date of publication: EN
The Enacted Budget for FY 2013/2014 was passed by the Shoura Council and enacted by the last president, Mohamed Morsi, on June 30th, 2013. The Enacted Budget FY 2013/2014 was published through the National Gazette on July 20th, 2013 and sent as a soft copy through email subscription on July 21st, 2013. It was published on the ministry of finance’s website October 30th, 2013 (from page no. 40 of MOF's news page). Note, the enacted budget fy 2013/2014 was published much later on the ministry of finance given the amendments that were being carried out by the new government even though the documents published in October 2013 referred to initial budget passed by the MB government. So given these dates, that means that the enacted budget was publicly available WITH CHARGE, in a time period of two weeks to six weeks. It was publicly available, soft copy without charge, too late past the cut off date of three months after the budget was enacted.

Table 4. General Questions

<table>
<thead>
<tr>
<th>Egypt, Arab Rep.</th>
<th>YES/NO</th>
<th>Is there a website or web portal for government fiscal information?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
<td>AR <a href="http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx">http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx</a></td>
</tr>
</tbody>
</table>
Is there a law (or laws) guiding public financial management?

- Yes
- No


Are there additional laws regulating:

- Access to information?
- Transparency?
- Citizens participation?

- Yes
- No

Article number 68 of Constitution 2014


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: The third question on additional laws regulating access to information; although the right to access to information is enshrined by article number 68 of constitution 2014, this article is not activated due to the lack of law that has to regulate the right. Articles of Egyptian constitution are not activated by its own, it needs laws regulate it.

Section 2. Comprehensiveness of the Executive's Budget Proposal

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

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

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

No, expenditures are not presented by administrative unit.

Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0


Comments: Egypt's fiscal year is July 1 - June 30. In FY 2014-15, the Executive's Budget Proposal was published on July 2, 2014, after the budget was approved at the end of June. Thus, the Executive's Budget Proposal was published after the accepted time frame for the Executive's Budget Proposal to be considered publicly available (before the budget is approved), and is therefore considered to be not publicly available according to the Open Budget Survey methodology.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency). It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.
002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation does present expenditures for the budget year by functional classification. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "b" is retained as the FY 2014/15 EBP is not publicly available.
003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal presents expenditures for the budget year by functional classification, and the functional classification compatible with international standards. It’s noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public.
Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal present expenditures for the budget year by economic classification. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public.
Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Egyptian ministry of finance adopts GFSM 2001 of IMF
RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "b" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Egypt budget is still a line-item budget, not program based budget

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public.
Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

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

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification). It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Yes, the Executive's Budget Proposal present expenditure estimates for four years beyond the budget year by administrative, economic, and functional classification.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Although the current EBP does not present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program, yet within the government's commitment to the constitutional mandates concerning
expenditure on health, education and research and development, and out of the pressing need to ensure the efficiency and effectiveness of this expenditure, the government aims at setting a program-based budgeting framework that will improve monitoring and evaluation. In this context, H.E. Minister of Finance requested an IMF technical assistance mission for; classifying public spending within international standards and developing a program-based budget framework designed to ensure meeting the constitutional mandates in a more efficient and effective way.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

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

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

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

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

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents the individual sources of tax revenue (such as income tax or VAT) for the budget year. It’s noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Executive's Budget Proposal present the individual sources of tax revenue (such as income tax, profits and capital gains).

RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

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

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

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

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Egypt, Arab Rep.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN http://www.mof.gov.eg/English/ _layouts/MOF/NewsRoom/whatsnewen.aspx AR
Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year) It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "b" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.
Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.
Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal or any supporting budget documentation does present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: b.

RESEARCHER’S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**D.**

**Score:** 0

**Sources:** The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

**Comments:** The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation does present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

**RESEARCHER’S RESPONSE**

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

B. Yes, the core information is presented for the macroeconomic forecast.

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: The Ministry of Finance’s News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive’s Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal or any supporting budget documentation does present information on the macroeconomic forecast upon which the budget projections are based (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates. It’s noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.
RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

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

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

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

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. Moreover, the 14/15 Executive's Budget Proposal contained valuable information such as, indicating investments by program and dedicating a whole section for medium and long term projections (containing different scenarios
017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

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

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D. Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.
Suggested Answer: a.

Comments: However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal or any supporting budget documentation does present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D. 

Score: 0

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation does present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.

http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0
Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation does present expenditures for the year preceding the budget year (BY-1) yet by two expenditure classifications (economic, or functional classification) It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Egypt, Arab Rep.
Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15
Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER’S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “b” is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Egypt, Arab Rep.
D.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents does present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification) It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please comment)

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Egypt, Arab Rep.
Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal three years prior to the budget year (BY-3) for which all expenditures reflect actual outcomes. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

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

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Egypt, Arab Rep.
Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account, as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1) It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "b" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).
Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

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

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0

Sources: The Ministry of Finance’s News Page with the published documents and date of publication: EN
Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive’s Budget Proposal would be taken into account, as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections. It’s noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER’S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “b” is retained as the FY 2014/15 EBP is not publicly available.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0
Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx
AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx
Financial Statement for the FY 2014/15 published on July 2nd 2014

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal presents revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years). It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "b" is retained as the FY 2014/15 EBP is not publicly available.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).
Egypt, Arab Rep.

D.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER’S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0
Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx
AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx
Financial Statement for the FY 2014/15 published on July 2nd 2014

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the most recent year presented for which all revenues reflect actual outcomes before BY-3. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

D.

Score: 0

**Sources:** The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR

**Comments:** The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

**GOVERNMENT REVIEWER**

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1), yet information is presented, but it excludes some core elements. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

**RESEARCHER'S RESPONSE**

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

---

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation, present the debt figures reflect actual outcomes for two years prior to the budget year (BY-2). It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.
033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D. Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).
EGYPT, ARAB REP.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year, yet estimates of some but not all intergovernmental transfers are presented. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different
groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year, yet estimates of all transfers to public corporations are presented, but a narrative discussion is not included. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)
A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D. Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**D.**

**Score:** 0

**Sources:** The Ministry of Finance’s News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx  AR

**Comments:** The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.

**RESEARCHER’S RESPONSE**

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

---

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.
Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).
D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer ”d” is retained as the FY 2014/15 EBP is not publicly available.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).
**Sources:** The Ministry of Finance’s News Page with the published documents and date of publication:

- [EN](http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx)
- [AR](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx)


**Comments:** The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, yet estimates of all sources of donor assistance are presented, but a narrative discussion is not included. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below [http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx](http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**A.** Yes, information beyond the core elements is presented for all tax expenditures.

**B.** Yes, the core information is presented for all tax expenditures.

**C.** Yes, information is presented, but it excludes some core elements or some tax expenditures.

**D.** No, information related to tax expenditures is not presented.

**E.** Not applicable/other (please comment).
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).
RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

047. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

D. No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. [http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx](http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year). yet a narrative discussion is not included. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below.
http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).
Egypt, Arab Rep.

Score: 0


Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
Score: 0
Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D
Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15
Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer "d" is retained as the FY 2014/15 EBP is not publicly available.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx Financial Statement for the FY 2014/15
Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In that case, the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year, yet a narrative discussion is not included. It's noteworthy that 13/14 EBP was published on the 30th of April 2013, please find the appropriate link below. http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-30-4-13.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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).

Egypt, Arab Rep.

D.

Score: 0

Financial Statement for the FY 2014/15 published on July 2nd 2014

Comments: The Financial Statement of FY 2014/15 was published on July 2nd 2014, which is considered late publishing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that we had expected that FY 13/14 Executive's Budget Proposal would be taken into account as it was the case in previous years by using the EBP of the year preceding the current. In this case, the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation), but some details are excluded, and kindly find below the related link

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Timetable for budget process is available to the public annually at October, ministry of finance publish rules of public budget settings (습니까 اعداد الموازنة)

RESEARCHER’S RESPONSE

I realize the efforts of the ministry of finance during the past years, given the complications and political circumstances, nevertheless, given the financial year of 2014/2015, I see that it was quite a stable year compared to others. I also believe that given the lack of a real elected legislature, it was important for such a document to be released to the public. Presidential elections were taking place during this phase and I do not see that as a complication. Answer “d” is retained as the FY 2014/15 EBP is not publicly available.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

B. Yes, the core information is presented for the macroeconomic forecast.
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

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

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Comments: Pre-budget statement is not produced at all.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Pre-budget statement is not presented or formulated.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0


Comments: Pre-budget statement is not produced at all.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Pre-budget statement is not presented or formulated.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0


Comments: Pre-budget statement is not produced at all.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Pre-budget statement is not presented or formulated.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

C.

Score: 33


Comments: The Enacted Budget FY 2013/2014 presents expenditure and revenue estimates only by economic
classification. Note, the link in the sources section refers to the document as published online by the ministry of finance. While the document attached refers to the full law document as sent to subscribers through the National Gazette and official printing house.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: As per the attachment published in the national Gazette on July the 20th of 2013, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications starting page 40

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Enacted Budget present expenditure estimates by the three expenditure classifications (by administrative, economic, and functional classification)

RESEARCHER'S RESPONSE

For the purposes of the Survey, only those Enacted Budget documents published within three months of the budget being approved should be considered. Among those documents, only the economic classification is presented.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: Enacted Budget Law FY 2013/2014, published in the National Gazette on July 20th, 2013 (sent by email to subscribers)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

A.

Score: 100

Sources: Enacted Budget Law FY 2013/2014, published in the National Gazette on July 20th, 2013 (sent by email to subscribers) p. 41

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

B.

**Score:** 67

**Sources:** Enacted Budget Law FY 2013/2014, published in the National Gazette on July 20th, 2013 (sent by email to subscribers). Interest payments are on p. 40 Net borrowing is on p. 43
064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that the Ministry of Finance published the Citizens Budget for the fiscal year 2014-2015 which included a high quality information about expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens. In addition, an interactive Website was launched for the citizen budget that displays the budget outline and the main measures adopted by the government to ensure fiscal sustainability and social justice, while allowing the public opinion to participate through their comments in the decision making process.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Citizens Budget provides information, but it excludes some core elements.
The ministry of finance did in fact publish a “Citizen's Budget for FY 2014/2015” on October 1st, 2014. Specifically, a citizen's budget for the enacted budget FY 2014/2015. Its contents are the minimum required for the document to uphold to international standards but we hope to see more details; specifically functional classification details. We hold reservations in regards to the document preparation phase and dissemination and hope to see a planned strategy for future production and dissemination of the document. Nevertheless, the survey does not include budget documents published after the date of June 30th. We hope to see future efforts in creating a budget document for the executive budget proposal and for it to be published alongside the Executive Budget Proposal.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that the Ministry of Finance published the Citizens Budget for the fiscal year 2014-2015 which was disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers. In addition, an interactive Website was launched for the citizen budget that displays the budget outline and the main measures adopted by the government to ensure fiscal sustainability and social justice, while allowing the public opinion to participate through their comments in the decision making process.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: A Citizens Budget is disseminated only by using one means of dissemination.
RESEARCHER'S RESPONSE

The ministry of finance did in fact publish a “Citizen’s Budget for FY 2014/2015” on October 1st, 2014. Specifically, a citizen’s budget for the enacted budget FY 2014/2015. Its contents are the minimum required for the document to uphold to international standards but we hope to see more details; specifically functional classification details. We hold reservations in regards to the document preparation phase and dissemination and hope to see a planned strategy for future production and dissemination of the document. We do acknowledge the effort of the ministry in publishing such a document for the first time and succeeding in making it public as much as possible - especially in urban environments. Ministry of finance officials appeared on several T.V. shows and radio programs discussing budget programs and new initiatives. A website for the citizen’s budget was created as well, the platform is user-friendly and provides access to citizens for commentary and open discussions. We believe this is a good first step in opening discussions with citizens in regards to budget issues but more work is needed to ensure that citizens without internet access (2 out of 100 in Egypt have access to internet) are able to also discuss budget issues and social and economic programs. Nevertheless, the survey does not include budget documents published after the date of June 30th. We hope to see future efforts in creating a budget document for the executive budget proposal and for it to be published alongside the Executive Budget Proposal. It would then be necessary for the ministry to have a planned strategy in regards to disseminating both documents, particularly the citizen’s document. It is also a recommendation, that some sort of public participation occurs during the formulation of both, the Executive Budget Proposal and the Citizen's Budget, whether through public hearings or events. More communication to different social groups is necessary to consider such communication occurs and “real public participation efforts are being taken” between the Ministry and citizens.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: We would like to underscore the fact that we understand the reasons behind the above stated score. However, we would like to highlight that an interactive Website was launched in the first of October 2014 for the citizen budget that displays the budget outline and the main measures adopted by the government to ensure fiscal sustainability and social justice, while allowing the public opinion to participate through their comments in the decision making process and contact information for follow-up by citizens. These comments will be taken into consideration in the preparation process of next budget or during policy designing and monitoring government spending, and are presented to the Minister periodically.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
B. A citizens version of budget documents is published for at least two of the four stages of the budget process.
C. A citizens version of budget documents is published for at least one stage of the budget process.
D. No citizens version of budget documents is published.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).


Egypt, Arab Rep.

C.

Score: 33

Sources: The Monthly Statistical Bulletin (AR), March 2014, Section 4 ‘The Fiscal Sector

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The monthly report presents aggregated information on economic classification.

RESEARCHER'S RESPONSE
Attached document includes only one section of the full monthly report; this is the section titled: “Fiscal Sector”. In this section, actual figures for budget years 2008/2009 to 2013/2014 are given for economic classification only. We do not see actual figures by functional classification, ie by sector, nor by administrative classification, ie by each government agency.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

---

**Egypt, Arab Rep.**

D.

Score: 0

**Sources:** The Monthly Statistical Bulletin (AR), March 2014, Section 4 ‘The Fiscal Sector

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

---

**Egypt, Arab Rep.**

A.

Score: 100

**Sources:** The Monthly Statistical Bulletin (AR), March 2014, Section 4 ‘The Fiscal Sector, p. 31-32

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

A. Score: 100

Sources: The Monthly Statistical Bulletin (AR), March 2014, Section 4 ‘The Fiscal Sector, p. 28-29

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

B.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

A. Yes

Score: 100

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?
A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 67

Sources: The Financial Monthly - March 2014 (AR), "Government Debt and Debt Profile" section p. 35 - 42

Comments: Answer "C" was selected given that the figures regarding outstanding debt are not updated to reflect the figures according to the month of reporting.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: All three estimates related to government borrowing and debt are presented in the monthly bulletin, in section number 4 of Debt, and please find below the link

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: All three estimates related to government borrowing and debt are presented.

IBP COMMENT

For cross-country consistency purposes, IBP has selected answer choice "b" as information on interest payments and the deficit is presented.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.

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

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 33

Sources: The Monthly Statistical Bulletin (AR), March 2014, Section 5 'Government Debt and Debt Profile'

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The core information is presented for the composition of the total actual debt outstanding.

IBP COMMENT
IBP agrees with the researcher that answer choice "c" should be retained as only information on interest rates and T-bills outstanding appears to be updated. Information on the domestic/external breakdown of debt is presented with a significant lag.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Egypt, Arab Rep.
C.

Score: 33

Sources: Mid-year Economic and Fiscal Review (H1-FY14) (AR), p. 9-10, 14-15
http://www.mof.gov.eg/MOFGallerySource/Arabic/Midyear_review-arabic.pdf

Comments: Although there's a discussion on the economic and fiscal performance and changes in the first half of the budget year, it is not addressed in light of the original estimates. There's a line chart in p. 15 showing how fiscal reforms could enhance growth rates in the future.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 67

Sources: Mid-year Economic and Fiscal Review (H1-FY14) (AR), p. 7-9, 12, 18-19
http://www.mof.gov.eg/MOFGallerySource/Arabic/Midyear_review-arabic.pdf Relevant tables: Table 1, p. 18 Table 3a p.19

Comments: There were two stimulus packages in October 2013 and January 2014, and so the expenditure estimates have been updated, but they are not presented in comparison to the original enacted budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

C. 
Score: 33

Sources: Mid-year Economic and Fiscal Review (H1-FY14) (AR), p. 21
http://www.mof.gov.eg/MOFGallerySource/Arabic/Midyear_review-arabic.pdf Relevant tables: Table 5, p. 21

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).
081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 100

Sources: Mid-year Economic and Fiscal Review (H1-FY14) (AR), p. 20
http://www.mof.gov.eg/MOFGallerySource/Arabic/Midyear_review-arabic.pdf Relevant tables: Table 4, p. 20

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Egypt, Arab Rep.
B.

Score: 67

Sources: Mid-year Economic and Fiscal Review (H1-FY14) (AR), p. 20
http://www.mof.gov.eg/MOFGallerySource/Arabic/Midyear_review-arabic.pdf Relevant tables: Table 4, p. 20

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Mid-Year Review of the budget presents individual sources of revenue

Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: Mid-year Economic and Fiscal Review (H1-FY14) (AR)
http://www.mof.gov.eg/MOFGallerySource/Arabic/Midyear_review-arabic.pdf

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

B. Score: 67

Sources: The Closing Accounts for FY 2012/2013 (AR), p. 11-26

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

C.

**Score:** 33

**Sources:** The Closing Accounts for FY 2012/2013 (AR)


**Comments:** Only the economic classification is presented. The line items presented are: 'Wages and Salaries', 'Purchase of Goods and Services', 'Interest Payments', 'Subsidies, Grants and Social Benefits', 'Other Expenditures' and 'Purchase of Non-Financial Assets'.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

---

**086. Does the Year-End Report present expenditure estimates for individual programs?**

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

D.

**Score:** 0

**Sources:** The Closing Accounts for FY 2012/2013 (AR)


**GOVERNMENT REVIEWER**
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

B. Score: 67

Sources: The Closing Accounts for FY 2012/2013 (AR), p. 27-37

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).
Egypt, Arab Rep.

A.
Score: 100

Sources: The Closing Accounts for FY 2012/2013 (AR), p. 27-37

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

B.
Score: 67

Sources: The Closing Accounts for FY 2012/2013 (AR), p. 27-37

Comments: Revenue is split into Taxes (71.68% of Total Revenue), Grants (1.49% of Total Revenue) and Other Revenue (26.83% of Total Revenue). Answer "b" was chosen given that the category "Other" accounts for 26% of Total Revenue, where its sub categories do not offer further information.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: The Year-End Report presents individual sources of revenue accounting for all revenue.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 33

Sources: The Closing Accounts for FY 2012/2013 (AR)
http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts12-13.pdf -Borrowing and repayment of loans can be found in Table 1 and p. 37, 26 -Interest payments can be found on p. 19 -Types of debt (domestic or foreign) can be found on p. 37

Comments: The total burden of debt, interest rates and maturity profiles are not presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: The Closing Accounts for FY 2012/2013 (AR)

Comments: No macroeconomic forecasts were presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

---

**Egypt, Arab Rep.**

**D.**

**Score:** 0

**Sources:** The Closing Accounts for FY 2012/2013 (AR)

**Comments:** Non-financial information is not presented.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

---

**Egypt, Arab Rep.**

**D.**

**Score:** 0
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).
095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: The Closing Accounts for FY 2012/2013 (AR)

Comments: The Closing Accounts report only by economic classification, therefore extra budgetary funds are not provided in the year-end report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).
**Egypt, Arab Rep.**

**B.**

**Score:** 0

**Sources:** The Closing Accounts for FY 2012/2013 (AR)
http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/Pages/hessab_khetamy.aspx

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

---

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- **A.** The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- **B.** The SAI has conducted two of the three types of audits, and made them available to the public.
- **C.** The SAI has conducted one of the three types of audits, and made them available to the public.
- **D.** The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- **E.** Not applicable/other (please comment).

---

**Egypt, Arab Rep.**

**D.**

**Score:** 0

**Sources:** The FY 2011-2012 Audit Report has not been published and is therefore considered not publicly available according to the Open Budget Survey methodology.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0

Sources: Central Audit Organization website http://www.cao.gov.eg/

Comments: No audit reports are published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: All expenditures within the SAI's mandate have been audited.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: Expenditure is audited but the audit report is not presented to judge level of audit results.

RESEARCHER’S RESPONSE
Given that audit reports are not published to the public it is difficult for us to state that all expenditures have been audited. We understand that given the CAI's law and mandate, all expenditures (and revenue) undergo strict and detailed audit. Access to leaked documents have shown us the level of detail that the Audit report goes into, but since these reports are never published publicly then we can not truly measure the detail of the audit.

IBP COMMENT
As the Audit Report is not publicly available, answer choice "d" is the appropriate response.
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: Central Audit Organization website http://www.cao.gov.eg/

Comments: No audit reports are published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited, yet it is not publicly released.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: Audit reports are not published, but extra-budgetary funds have been audited, we couldn't judge due to lack of reports.

RESEARCHER'S RESPONSE
Given that audit reports are not published to the public it is difficult for us to state that extra-budgetary funds are audited and to what degree of detail the audit occurs. We understand that given the CAI's law and mandate, the majority of extra-budgetary funds must be audited. Since these reports are never published publicly then we can not truly measure the detail of the audit.

IBP COMMENT
As the Audit Report is not published, answer choice "d" is the appropriate response.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication: EN
http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx AR
http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: The annual Audit Report(s) includes one or more executive summaries summarizing the report's content, yet it is not publicly released.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.
Comments: Audit reports are not available for public.

RESEARCHER’S RESPONSE

Given that audit reports are not published to the public it is difficult for us to state what is included in the audit report. We understand that given the CAI’s law and mandate, and framework of such documents, that an executive summary is included but since these reports are never published publicly then we can not truly measure how information is portrayed in the audit report.

IBP COMMENT

As the Audit Report is not published, answer choice "b" is the appropriate response.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?
A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication:
EN http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx
AR http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
Score: 0

Sources: The Ministry of Finance's News Page with the published documents and date of publication:
EN
Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: See comment

Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the Shura Council, mandated through a constitutional decree, while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In case we take 13/14 into account, a judicial body represented by The Shura Council had the ability to
analyze and discuss the budget law with the government. In case we take 14/15 into account, a judicial body was absent and the budget was discussed by the cabinet's economic committee.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

As the legislature was not in place during the Survey research period, including for the consideration of the FY 2014/15 budget, answer choice "d" is retained.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: See comment

Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.
B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
Score: 0

Sources: See comment

Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).
Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: the law stipulates that new budget draft law should be sent to the parliament for discussion and approval three month prior to the start of the new fiscal year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
As the legislature was not in place during the Survey research period, including for the consideration of the FY 2014/15 budget, answer choice "d" is retained.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).
Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
As the legislature was not in place during the Survey research period, including for the consideration of the FY 2014/15 budget, answer choice "d" is retained.

108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: Article number 124 of Constitution 2014

Comments: The documents attached are of Constitution 2014 as published in the national gazette and official printing house as two parts. Article 124 is found in part 2. General note: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Article 124 of constitution: -The people assembly may modify expenditures except expenditures for specific commitment on the State. -If the modification result in an increase in expenditure, there must be an agreement with the government on funding sources.

RESEARCHER’S RESPONSE
I agree with changing the answer to "b". And I agree to this because from the experience of FY 2013/2014, the Shoura council was not sent the full details of the budget proposal, so it’s a practice issue as well as a legal one.

IBP COMMENT
For cross-country consistency purposes, the answer is revised from "b" to "d" as the legislature was not in place during the Survey research period, including for the consideration of the FY 2014/15 budget.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: See comment

Comments: The lower house of parliament (called People’s Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura
Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER

**Opinion**: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments**: The executive specifically the Minister of Finance is allowed by law to shift funds between administrative units without seeking prior approval or input from the legislature, according to the first article in the regulation of State budget law, and kindly refer to the link below http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2013-2014/GeneralAuthorizations13-14.pdf

PEER REVIEWER

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: a.

**Comments**: Article 24 of budget law no 53/1973 and amendments stated that the adoption of any section of the various uses Shall not be exceeded after obtaining prior approval of Parliament, and the issuance of private law to do so.

IBP COMMENT

As the legislature was not in place during the Survey research period, including for the consideration of the FY 2014/15 budget, answer choice "d" is retained.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

D.

**Score**: 0

**Sources**: See comment
Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The executive, both the Minister of Finance, and the Minister of planning are allowed by law to shift funds that receive explicit funding in the Enacted Budget, between administrative units without seeking prior approval or input from the legislature, according to the first article in the regulation of State budget law, and kindly refer to the link below http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2013-2014/GeneralAuthorizations13-14.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The executive can shift funds within a given section (wages, purchasing goods and services, etc.) at the same administrative unit as well as the same section within administrative units without seeking prior approval or input from the legislature at maximum of 10% of the original allocation for that section.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: See comment

Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0

Sources: See comment

Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to budget law, any supplemental budget must be approved first before the funds are expended.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The executive implemented the supplemental budget without ever receiving approval from the legislature.

RESEARCHER'S RESPONSE
The question refers to practice and not what the legal framework of the state budget demands. For example, for FY
2014/2015, there were two supplemental budgets and both were announced online after their approval by the executive and their funds were expended. The first supplemental budget was published in October 2014, while the second was announced in February 2015 but details were not published.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**Score:** 0

**Sources:** See comment

**Comments:** The lower house of parliament (called People’s Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The executive, specifically the Minister of Finance, is allowed by law to spend contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, without seeking prior approval or input from the legislature, yet it has to be approved first by the Cabinet and the prime Minister, and this is according to the third article in the regulation of State budget law, and kindly refer to the link below:


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.  
Score: 0

Sources: See comment

Comments: The lower house of parliament (called People's Assembly, which is legally responsible for approving the budget) was dissolved on 8 July 2012. The budget for FY 2013/14 was approved by the higher house of parliament (Shura Council), while the 2014/15 budget was approved by the President.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In case we take 13/14 into account, a committee represented by The Shura Council holds public hearings to review and scrutinize the main Audit Report. In case we take 14/15 into account, a judicial body was absent and the budget was discussed by the cabinet's economic committee

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Shoura council for FY 2013/2014 did not hold public hearings to discuss the Audit Report for FY 2012/2013. The people's parliament that was in effect late 2012 did not hold a public hearing scrutinizing the audit report FY 2012/2013. Given the current situation it is difficult to contact previous parliamentary members to further understand the level of detail given to them in regards to the Audit Report FY 2012/2013.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?
A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**A.**

**Score:** 100

**Sources:** Law number 144 for the year 1988

**Comments:** The SAI or the Central Audit Organization is a separate entity and has the authority to undertake any audits it may wish to. The law above defines its role: auditing, the final accounts of the budget units, economic authorities as well as public corporations.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**B.**
117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Egypt, Arab Rep.

B.

Score: 0

Sources: See comment

Comments: Only a presidential decree is required to remove the head of the Central Auditing Office. No input from the judiciary or the legislature is required.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
118. Who determines the budget of the Supreme Audit Institution (SAI)?

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.

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.

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.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0

Sources: See comment

Comments: Normally, the People's Assembly would determine the budget of the Central Audit Organization. However, the People's Assembly was dissolved in July 2012, with all its roles transferred to the executive.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The budget of the SAI is determined by SAI itself, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

IBP agrees with the researcher's selection of answer choice "d" as there is was no parliament in place for the approval of the FY 2014/15 budget.

Section 5. Public Engagement in the Budget Process
119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**B.**

**Score:** 67

**Sources:** The Simple Guide to the State Budget (published in 2001)
http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/eldalel%20elmopaset.pdf

**Comments:** The ministry's guide to definitions of budgetary terminology.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents, of which the Simple Guide to the State Budget (published in 2001)
http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/eldalel%20elmopaset.pdf

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

We answered “b” given that this is a document that has been prepared since 2001, we do not see an updated version of it. We see definitions of financial/monetary terminology but we believe this document can be simplified more than it is at its present state. We highly recommend that an update occurs to appropriately fit the present. Additionally, it is a technical document, not for the ordinary citizen, but it does provide clear definitions for those who are specialized.

**IBP COMMENT**

Answer choice "b" is retained as document appears to explain budget codes.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

C.

Score: 33


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the
engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement. Meanwhile recently, The ministry of finance has adopted new tools of communication with the Public opinion, of which the Ministry Blog, the official page on Facebook, and YouTube, in addition to the witter account, https://www.facebook.com/MOF.Egypt https://www.youtube.com/user/MofEgypt https://twitter.com/MofEgypt Moreover, with the absence of an enacted parliament before the end of 2014, the Ministry of Finance launched an interactive website that displays the budget outline and the main measures adopted by the government to ensure fiscal sustainability and social justice. The main aim of this website will be to inform the public, engage the civil society in budget processes, and enable them in the future to effectively monitor government policies, please find below the Link http://www.budget.gov.eg/

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Engagement during the budget formulation stage does not occur, therefore outcomes of this engagement are never provided. Therefore our response was "d". The social network links provided by the GR are relatively new and we don't see communication in regards to the "formulation" of the budget. The www.budget.gov.eg link provided corresponds to the citizen's budget produced for the enactment budget FY 2014/2015. It refers to the budget execution stage.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?
A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The executive communicate with the public, but do not provide sufficient information in advance of the engagement. Nevertheless, The ministry of Finance has opened recently some channels for communication which is considered a platform for discussion with the public opinion through the Ministry Blog, and the official page on Facebook, in addition to the witter account and the interactive website of the Citizen budget. http://www.budget.gov.eg/ https://www.facebook.com/MOF.Egypt https://twitter.com/MofEgypt

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As the GR states, “engagement” in the form of posting budget allocations is provided through the social network but the ministry does not provide what the ministry hopes to achieve through this engagement and information is not provided in advance of decision making. Therefore it offers a mirror of public engagement that isn’t as effective as it can be.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**D.**

**Score:** 0

**Sources:** The Ministry of Finance's News Page with the published documents and date of publication:

EN [http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx](http://www.mof.gov.eg/English/_layouts/MOF/NewsRoom/whatsnewen.aspx)

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

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

**Egypt, Arab Rep.**

**C.**

**Score:** 33
Government Reviewer

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public. Nevertheless, The ministry of Finance has opened recently some channels for communication which is considered a platform for discussion with the public opinion through the Ministry Blog, and the official page on Facebook, in addition to the twitter account and the interactive website of the Citizen Budget http://www.budget.gov.eg/ https://www.facebook.com/MOF.Egypt https://www.youtube.com/user/MofEgypt https://twitter.com/MofEgypt

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

Researcher's Response

Using the guidelines provided in question 123, mechanisms such as “surveys, focus groups, interviews, comment cards, requests for technical inputs and public meetings/hearings” have not been implemented for both the budget formulation and execution stage. Answer c was chosen putting in mind the new social network pages and the blog that was created. But we do not see either of these mechanisms as accessible to the wider public.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.
126. 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?

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.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

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.

E. Not applicable/other (please comment).
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In case we take 13/14 into account, Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units. In case we take 14/15 into account, a judicial body was absent and the budget was discussed by the cabinet's economic committee

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Answer choice "d" is retained because the legislature was not in place during the formulation and approval of the FY 2014/15 budget. The Survey takes into account the documents published and practices up to June 30, 2014; therefore, the FY 2014/15 budget, not the FY 2013/14 budget, is considered for the purposes of answering this question. Moreover, for FY 2013/14, the legislature was the Shoura Council (upper house of parliament) and not an elected body.
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Egypt, Arab Rep.

D.

Score: 0

Sources: Central Audit Organization website http://www.cao.gov.eg/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).
Egypt, Arab Rep.

B.

Score: 0

Sources: Central Audit Organization website http://www.cao.gov.eg/

Comments: The Central Audit Organization does not publish any audit reports.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).