

Open Budget Survey 2021

Questionnaire

Egypt

May 2022

Country Questionnaire: Egypt

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

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

Answer:
FY 2020-21

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
The PBS was published in April 13, 2020 which means less than a month before the Executive Budget Proposal is introduced to the legislature.

Comment:
Media coverage that proof the date

CNBC Arabic: <https://www.cnbcarabia.com/news/view/66095/%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%8A-%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D9%85%D8%B5%D8%B1-2020-2021-1.28-%D8%AA%D8%B1%D9%8A%D9%84%D9%8A%D9%88%D9%86-%D8%AC%D9%86%D9%8A%D9%87-%D8%A5%D9%8A%D8%B1%D8%A7%D8%AF%D8%A7%D8%AA-%D9%85%D8%AA%D9%88%D9%82%D8%B9%D8%A9-%D8%A8%D8%B2%D9%8A%D8%A7%D8%AF%D8%A9-14-%D8%B9%D9%86-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D8%AD%D8%A7%D9%84%D9%8A.html>

Mubasher: <https://www.mubasher.info/news/3614512/%D9%85%D8%B5%D8%B1-%D8%AA%D8%B5%D8%AF%D8%B1-%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%8A-%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D9%82%D8%A8%D9%84-%D9%88%D8%B3%D8%B7-%D8%B1%D8%A4%D9%8A%D8%A9-%D9%85%D8%AA%D8%AD%D9%81%D8%B8%D8%A9-%D9%84%D8%A3%D8%AF%D8%A7%D8%A1-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: The PBS was published in April 13, 2020 and one month before it was published on MOF Website. Publication date: April 13, 2020

Source: <https://bit.ly/3fKSirj> Proof: <https://bit.ly/3s2DCbT>

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

13/4/2020

Source:

Here's some news reports that mentions the publishing date

CNBC Arabic: <https://www.cnbcarabia.com/news/view/66095/%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%8A-%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D9%85%D8%B5%D8%B1-2020-2021-1.28-%D8%AA%D8%B1%D9%8A%D9%84%D9%8A%D9%88%D9%86-%D8%AC%D9%86%D9%8A%D9%87-%D8%A5%D9%8A%D8%B1%D8%A7%D8%AF%D8%A7%D8%AA-%D9%85%D8%AA%D9%88%D9%82%D8%B9%D8%A9-%D8%A8%D8%B2%D9%8A%D8%A7%D8%AF%D8%A9-14-%D8%B9%D9%86-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D8%AD%D8%A7%D9%84%D9%8A.html>

Mubasher: <https://www.mubasher.info/news/3614512/%D9%85%D8%B5%D8%B1-%D8%AA%D8%B5%D8%AF%D8%B1-%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%8A-%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D9%82%D8%A8%D9%84-%D9%88%D8%B3%D8%B7-%D8%B1%D8%A4%D9%8A%D8%A9-%D9%85%D8%AA%D8%AD%D9%81%D8%B8%D8%A9-%D9%84%D8%A3%D8%AF%D8%A7%D8%A1-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Publication Date: 13/04/2020 Source: <https://bit.ly/3fKSirj> Proof: <https://bit.ly/3s2DCbT>

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

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

Answer:

While the Ministry of Finance (MOF) website shall be the main source of such information, however, I couldn't find an announcement on the MOF website. However, I found it on other news outlets websites. Please find the sources below

Source:

Here's some news reports that mentions the publishing date

CNBC Arabic: <https://www.cnbcarabia.com/news/view/66095/%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%8A-%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D9%85%D8%B5%D8%B1-2020-2021-1.28-%D8%AA%D8%B1%D9%8A%D9%84%D9%8A%D9%88%D9%86-%D8%AC%D9%86%D9%8A%D9%87-%D8%A5%D9%8A%D8%B1%D8%A7%D8%AF%D8%A7%D8%AA-%D9%85%D8%AA%D9%88%D9%82%D8%B9%D8%A9-%D8%A8%D8%B2%D9%8A%D8%A7%D8%AF%D8%A9-14-%D8%B9%D9%86-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D8%AD%D8%A7%D9%84%D9%8A.html>

%D8%A5%D9%8A%D8%B1%D8%A7%D8%AF%D8%A7%D8%AA-%D9%85%D8%AA%D9%88%D9%82%D8%B9%D8%A9-
%D8%A8%D8%B2%D9%8A%D8%A7%D8%AF%D8%A9-14-%D8%B9%D9%86-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-
%D8%A7%D9%84%D8%AD%D8%A7%D9%84%D9%8A.html

Mubasher: <https://www.mubasher.info/news/3614512/%D9%85%D8%B5%D8%B1-%D8%AA%D8%B5%D8%AF%D8%B1-%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D8%AA%D9%85%D9%87%D9%8A%D8%AF%D9%8A-%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D9%82%D8%A8%D9%84-%D9%88%D8%B3%D8%B7-%D8%B1%D8%A4%D9%8A%D8%A9-%D9%85%D8%AA%D8%AD%D9%81%D8%B8%D8%A9-%D9%84%D8%A3%D8%AF%D8%A7%D8%A1-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The PBS is on MoF Website but the publication date is not clearly mentioned. It was April in 2020/2021 and May in 2021/2022

<https://www.mof.gov.eg/ar/posts/stateGeneralBudget/5fdab2567452020007052b5b/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%B9%D8%A7%D9%85%D8%A9%202021%2022>

Government Reviewer

Opinion: Agree

Comments: The PBS was published on the official website of MoF and the date of publication can be determined by opening the link below in Chrome then click document properties to find the date the document was published which is (April 13th 2020) Source: <https://bit.ly/3fKSirj> Also the publication of the document was accompanied by a press release which can be found on MoF website link (<https://bit.ly/3izb1kl>) Kindly note that due to migrating the old MoF website to a new revamped one some press releases might still be in the process of migration.

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

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

Answer:

<https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Source:

Here's a URL for the PBS:

<https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Source: <https://bit.ly/3fKSirj>

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

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

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Link for the PBS: <https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The PBS was published late and in PDF, therefore, the correct answer is "Not Applicable"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Yes, some of the numerical data are available in a machine-readable format. The PBS is already published at the official ministry of finance website in a PDF Format. However, related data (Fiscal data of the FY 20/21 and GDP) are presented in machine readable excel and different sheets mentioned below (sheet 12-a & 14 in column I , while in sheet 12-b Column H) as well as row 57 all nominal values for (GDP), and HTML formats at www.mof.gov.eg official website , additionally functional classification on www.budget.gov.eg front page and several charts with remaining indicators Proof: <https://bit.ly/3jXaLCr>

IBP Comment

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

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

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

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

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

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

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

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

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

Answer:

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

Source:

<https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The PBS was publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

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

Answer:

2021 /2020 البيان التمهيدي ما قبل الموزانة للعام المالي Pre-budget statement for FY 2020/2021.

Source:

2021 /2020 البيان التمهيدي ما قبل الموزانة للعام المالي
Pre-budget statement for FY 2020/2021.

Comment:

Document source link:

<https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Link for the document: <https://api.mof.gov.eg/api/containers/files/download/443efbb0-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

This is the first year for the MOF to publish a citizen version for the PBS which is a good step in the right direction.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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

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

Answer:

FY 2020-21

Source:

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

21/4/2020

Source:

Link: t.ly/uGak

Comment:

I couldn't find a source on the MOF website, however, I found several news outlets that covers the event and mentioned that the date is April 21, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Date: 21/04/2020 Proof: <https://bit.ly/3y9CyFw> on another note, we disagree with the comment, a press release on April 25th at 02:12 pm accompanied the submission of the EBP to the parliament and that can be found on MoF website link (<https://bit.ly/37vKXqX>)

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

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

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

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

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

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

Answer:

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

Source:

Link [1]: t.ly/W3pS

Link [2]: t.ly/zJUi

Link [3]: t.ly/kAln

Comment:

The minister of finance submitted the EBP to the parliament on April 21, 2020. Not sure if the reason for being late was COVID or not.

As of May 16, 2020, the EBP (financial statement) for 2020-21 had not been made publicly available, as can be seen by this archived link of the MoF Egypt site:

https://web.archive.org/web/20200516202256/http://www.mof.gov.eg/80/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

It was only made available by June 16, 2020, which is one day before the legislature approved the budget.

https://web.archive.org/web/20200616014250/http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

Hence, our answer is "C" here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP was published more than one month before legislature approved the budget. It was published on 12/05/2020 at 2:03:34 pm. This date can be seen when you view the document in chrome and click on document properties which will show the publication date and time.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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

Answer:
16/6/2020

Source:
Link [1]: t.ly/W3pS
Link [2]: t.ly/zJUj
Link [3]: t.ly/kAln

Comment:
As of May 16, 2020, the EBP (financial statement) for 2020-21 had not been made publicly available, as can be seen by this archived link of the MoF Egypt site:

https://web.archive.org/web/20200516202256/http://www.mof.gov.eg:80/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

It was only made available by June 16, 2020, which is one day before the legislature approved the budget.

https://web.archive.org/web/20200616014250/http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

Hence, our answer is 16/06/2020 here.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: The EBP was published on 12/05/2020 at 2:03:34 pm
Comments: The EBP was published more than one month before legislature approved the budget. It was published on 12/05/2020 at 2:03:34 pm. This date can be seen when you view the document in chrome and click on document properties which will show the publication date and time.

IBP Comment
Thank you to the government reviewer. While the document properties of the EBP do indeed show that the PDF of the EBP was created on 12/05/2020, that does not mean it was published online on the same date. Given the evidence from the archived link on the old Ministry of Finance website, we are maintaining the answer here.

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

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

Answer:
Media outlets stories and Archived URLs of the MoF page where the 2020-21 financial statement was posted.

Source:
Link [1]: t.ly/W3pS
Link [2]: t.ly/zJUj
Link [3]: t.ly/kAln

Comment:
As of May 16, 2020, the EBP (financial statement) for 2020-21 had not been made publicly available, as can be seen by this archived link of the MoF Egypt site:

https://web.archive.org/web/20200516202256/http://www.mof.gov.eg:80/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

It was only made available by June 16, 2020, which is one day before the legislature approved the budget.

https://web.archive.org/web/20200616014250/http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: EBP was published on 12/05/2020 at 2:03:34 pm. You can determine the date of publication in many ways among which MOF official website, additionally by clicking on document properties in any web based search engine which will show the publication date and time.

Source: <https://bit.ly/3yz4G5d>

Comments: The EBP was published on MoF official website www.mof.gov.eg more than one month before legislature approved the budget. It was published on 12/05/2020 at 2:03:34 pm. This date can be seen when you view the document in chrome and click on document properties which will show the publication date and time. Source: <https://bit.ly/3yz4G5d>

IBP Comment

Thank you to the government reviewer. While the document properties of the EBP do indeed show that the PDF of the EBP was created on 12/05/2020, that does not mean it was published online on the same date. Given the evidence from the archived link on the old Ministry of Finance website, we are maintaining the answer here.

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

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

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

Answer:

<https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Source:

Link for the EBP: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

In years past, the Analytical Statement has been considered a supporting document to the EBP. However, it was not published online by June 16, 2020:

https://web.archive.org/web/20200616014250/http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx

The Analytical Statement was published online by August 11, 2020 - after the legislature approved the EBP.

https://web.archive.org/web/20200811034553/http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget_2020-2021.aspx – Analytical statement not posted til August 11

Thus, just a note that the Analytical Statement cannot be used as a supporting document to the EBP this round of the survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: This is the correct link however we disagree on the comment. The EBP was published on MoF official website www.mof.gov.eg more than one month before legislature approved the budget. It was published on 12/05/2020 at 2:03:34 pm. This date can be seen when you view the document in chrome and click on document properties which will show the publication date and time. Source: <https://bit.ly/3yz4G5d> Also a press release on April 25th at 02:12 pm accompanied the submission of the EBP to the parliament and that can be found on MoF website link (<https://bit.ly/37vKXqX>)

IBP Comment

Thank you to the government reviewer. While the document properties of the EBP do indeed show that the PDF of the EBP was created on 12/05/2020, that does not mean it was published online on the same date. Given the evidence from the archived link on the old Ministry of Finance website, we are maintaining the answer here.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data

found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The document published in a PDF format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Some of the numerical data of EBP (relevant to the fiscal sector & GDP) of FY2020-21 is available in a machine-readable format on www.mofdigitalgate.mof.eg and www.mof.gov.eg as shown on the below excel file <https://mof.gov.eg/files/44fba260-4da0-11eb-ab19-c75925d25d93.xlsx> The below are the specific sheets in the file: Sheet 12 A column (k): features Budget 2020-21 data as per EBP for tax revenues and its breakdown Sheet 12 B column (j): features Budget 2020-21 data as per EBP for non-tax revenues and its breakdown Sheets 14 and 14 continued column (k): features Budget 2020-21 data as per EBP for expenditure and its breakdown As well as sheet 11 row 57 all nominal values for (GDP), and HTML formats at www.mof.gov.eg official website, additionally functional classification on www.budget.gov.eg front page and several charts with remaining indicators

IBP Comment

Thank you to the government reviewer for the comment. After further discussion with the researcher, we maintain the answer at "C", given that the spreadsheet columns referenced apply to July-August budget implementation data.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Link: t.ly/BxSf

Comment:

The document is publicly available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

Draft of the Financial Statement on State Budget for the fiscal year 2020/2021

Source:

Draft of the Financial Statement on State Budget for the fiscal year 2020/2021
البيان المالي عن مشروع الموازنة العامة للدولة للسنة المالية 2021/2020

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now

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

Answer:

a. Yes

Source:

Link [1]: t.ly/UizV

Comment:

The MOF published a citizen budget of the EBP, which is a really good step.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We have been keen on publishing citizen versions of the EBP, PBS (for the first time) & Mid-Year Review along with a COVID Brief and a Brief on Children Spending in the Budget to counter the uncertainties citizens might be facing during the pandemic Source: <https://bit.ly/3iSpD4h>

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

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

Answer:

FY 2020-21

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

17/6/2020

Source:

Link [1]: t.ly/6nGS

Link [2]: t.ly/vhWb

Comment:

Several media outlets mentioned that the parliament approved the budget on the 17th of June.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:

a. Two weeks or less after the budget has been enacted

Source:

Link [1]: t.ly/3YbR

Comment:

President Sisi signed the law (Page 8) on June 30th (Which is less than two weeks after it has been enacted and the law must be published within two weeks from the signing date).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Two weeks or less after the budget has been enacted

Comments: The budget was made public on MoF official website and the national Gazette on June 30th 2020, after it was enacted by parliament by less than two weeks (on June 17th 2020) and on the same day it was signed by the President on June 30th 2020 as shown on page 11 of the document found in the link below, Source: <https://bit.ly/3y8UbVX>

Researcher Response

Thanks for the government response. I changed the answer to "A"

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
30/6/2020

Source:

Link [1]: t.ly/sRgJ

Comment:
The EB was published on June 30th

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

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

Answer:
From the publishing date in the official gazette and news reports

Source:
Link [1]: t.ly/eLAc

Link [2]: <https://www.mubasher.info/news/3665237/%D8%A7%D9%84%D8%B3%D9%8A%D8%B3%D9%8A-%D9%8A%D8%B5%D8%AF%D9%82-%D8%B9%D9%84%D9%89-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%B1%D8%A8%D8%B7-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D9%84%D9%84%D8%AF%D9%88%D9%84%D8%A9-%D9%84%D9%84%D8%B3%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2020-2021/>

Link [3]: <https://www.almasdar.com/100345>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The budget was made public on MoF official website and the national Gazette on the same day it was signed by the President on June 30th 2020 as shown on page 11 of the document <https://bit.ly/3l5jg6>

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

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

Answer:
<https://api.mof.gov.eg/api/containers/files/download/ae20b230-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Source:
Link [1]: t.ly/9jDu

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Link[1]: t.ly/X5SW

Comment:

The EB was published in a pdf format which is not a numerical date contained

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: Most of the numerical data for the EB (relevant to the fiscal sector & GDP) of FY2020-21 is available in a machine-readable format on www.mofdigitalgate.mof.gov.eg and www.mof.gov.eg as shown on the below excel file Sheet 11 column C as per the footnote (3) As well as row 57 in sheet 11 all nominal values for (GDP), and HTML formats at www.mof.gov.eg official website , additionally functional classification on www.budget.gov.eg front page and several charts with remaining indicators Sheet 12 A column (I): features the data for EB /tax revenues and its breakdown Sheet 12 B column (H): features the data for EB /non-tax revenues and its breakdown Sheets 14 and 14 continued column (I): feature the data for EB / expenditure and its breakdown Source: <https://bit.ly/3IMtH9e>

Researcher Response

Thanks for the government response. I changed the response to "B"

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Link [1]: t.ly/5VCm

Comment:
The document is publicly available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

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

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

Answer:

2021 - 2020 المالية السنة للدولة للموازنة العامة للدولة لسنة 2020 - يربط الموازنة العامة للدولة للمالية السنة 2020-2021 Law 85/ 2020 for state budget year 2020-2021

Source:

Link [1]: t.ly/HAXt

Comment:

2021 - 2020 المالية السنة للدولة للموازنة العامة للدولة لسنة 2020 - يربط الموازنة العامة للدولة للمالية السنة 2020-2021 قانون رقم 85 لسنة 2020 Law 85/ 2020 for state budget year 2020-2021

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

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

Answer:

a. Yes

Source:

Link [1]: t.ly/xBe1

Comment:

The MOF published a citizen budget for the EB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also, we have been keen on publishing citizen versions of the EBP, PBS (for the first time) & Mid-Year Review along with a COVID Brief and a Brief on Children Spending in the Budget to counter the uncertainties citizens might be facing during the pandemic

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

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

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

Answer:

FY 2020-21

Source:

Link [1]: t.ly/OzE2

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Link [1]: t.ly/PIQH

Link [2]: t.ly/T8g9

Link [3]: t.ly/BVfg

Comment:

The CB was published in time, less than three months after the legislator approved the budget, and was publicly available on the MOF website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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

Answer:
14/9/2020

Source:
Link [1]: t.ly/PIQH
Link [2]: t.ly/T8g9
Link [3]: t.ly/BVfg

Comment:
Several media reports mentioned that the MOF published the CB on September 14th.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
Several media reports mentioned that the MOF published the CB on September 14th, 2020. I tried to find the same information on the MOF website, for I wasn't able to, I think this might be because of the MOF updating and renewing their website.

Source:
Link [1]: t.ly/PIQH
Link [2]: t.ly/T8g9
Link [3]: t.ly/BVfg

As of September 4, 2020, the Citizens Budget for the Enacted Budget had not been published on the MoF page:
<http://web.archive.org/web/20200904145037/http://www.mof.gov.eg/Arabic/Pages/Mizania%20mowten.aspx>

However, it had been published by September 18, 2020:
<http://web.archive.org/web/20200918214941/http://www.mof.gov.eg/Arabic/Pages/Mizania%20mowten.aspx>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The date of publication can be determined through MoF official website by opening the document online in a chrome browser and clicking document properties to check the date of creation Source: <https://bit.ly/3BLcdjd> Also a press release accompanied the publication of the CB and that can be found on MoF website link <https://bit.ly/3xBJCta> Kindly note that due to migrating the old MoF website to a new revamped one some press releases might still be in the process of migration.

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

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

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

Answer:
t.ly/0ia6

Source:
Link [1]: t.ly/0ia6

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:
2020/2021 موازنة المواطن للعام المالي Citizen budget for the year 2020/2021

Source:
2020/2021 موازنة المواطن للعام المالي
Citizen budget for the year 2020/2021

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Also, we have been keen on publishing citizen versions of the EBP, PBS (for the first time) & Mid-Year Review along with a COVID Brief and a Brief on Children Spending in the Budget to counter the uncertainties citizens might be facing during the pandemic

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

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

Answer:
CB for the Enacted Budget 2020/2021

Source:
Link [1]: t.ly/5tnN

Comment:
We are using the CB for the Enacted Budget because the CB for the Executive's Budget Proposal was not available in the right timeframe (it was not published before June 17, 2020, when the legislature approved the budget).

See archived Citizens Budget page from July 5, 2020:

<http://web.archive.org/web/20200705044742/http://www.mof.gov.eg/Arabic/Pages/Mizania%20mowten.aspx>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2019-20 and FY 2020-21

Source:
FY 2019-20 and FY 2020-21

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

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

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

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

Source:
<https://www.mof.gov.eg/ar/archive/monthlyFinancialReport/general/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%B4%D9%87%D8%B1%D9%8A%D8%A9>

Comment:
The monthly reports were all published and was publicly available on the MOF website.

However, there is a problem here. There is no publishing date to detreated weather they were published within a month or two or three from the period covered. There are no dates on the publications themselves (the monthly reports) nor on the website.

In previous years I used to find the date on the "News room" on the old website. In the new website I couldn't find any news announcements in the "News room" about the monthly reports.

See IYRs-3a for more information on the dates the IYRs were published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: IYRs are published publicly on MoF official website every month, and within one month of the period covered, kindly find proof below with relevant links Main page on MOF new website <https://cutt.ly/nQZKWcE> Proofs: January Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/xQZKEEA> February Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/CQZKTGK> March Bulletin – Published 06 April 2020 12:52:44 PM <https://cutt.ly/PQZKIno> April Bulletin – Published 08 June 2020 3:05:18 PM <https://cutt.ly/kQZK091> May Bulletin – Published 14 June 2020 11:38:43 PM <https://cutt.ly/0QZKAcR> June Bulletin – Published 20 July 2020 11:33:38 PM <https://cutt.ly/QQZKS5o> July Bulletin – Published 08 September 2020 3:22:00 PM <https://cutt.ly/kQZKFCf>

Researcher Response

I couldn't find the dates that the government provided. Also, the dates that is provided by the government are only the PDF dates while the dates we have from the archive shows different dates. I believe we should keep the response as it is "C" until the government provide source for the dates.

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

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

See below.

Source:

December 2019 monthly bulletin – not available on 28 January 2020 (<https://web.archive.org/web/20200128233720/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>) but available by 21 February 2020
January 2020 monthly bulletin – available 21 February 2020 (<https://web.archive.org/web/20200221190637/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
February 2020 monthly bulletin – available 27 April 2020 (<https://web.archive.org/web/20200427164853/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>) – note that it was not available as of 28 March 2020 (<https://web.archive.org/web/20200328143457/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
March 2020 monthly bulletin – available 27 May 2020 (<https://web.archive.org/web/20200527202505/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
April 2020 monthly bulletin – available 26 June 2020 (<https://web.archive.org/web/20200626232626/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
May 2020 monthly bulletin – also available 26 June 2020
June 2020 monthly bulletin – available 29 July 2020 (<https://web.archive.org/web/20200729194335/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
July 2020 monthly bulletin – available 29 September 2020 (<https://web.archive.org/web/20200929114450/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
August 2020 monthly bulletin – there was no August report as of 1 October 2020 (<https://web.archive.org/web/20201001133909/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>) – instead it was available as of 17 November 2020 (<https://web.archive.org/web/20201117191114/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
September 2020 monthly bulletin – available 17 November 2020 (<https://web.archive.org/web/20201117191114/http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)
October 2020 monthly bulletin - unsure
November 2020 monthly bulletin - unsure
December 2020 monthly bulletin - unsure

Comment:

The monthly reports were all published and was publicly available on the MOF website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Kindly find below the correct dates of IYRs publications : Proofs: January Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/xQZKEEA> February Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/CQZKTGK> March Bulletin – Published 06 April 2020 12:52:44 PM <https://cutt.ly/PQZKIno> April Bulletin – Published 08 June 2020 3:05:18 PM <https://cutt.ly/kQZK091> May Bulletin – Published 14 June 2020 11:38:43 PM <https://cutt.ly/0QZKAcR> June Bulletin – Published 20 July 2020 11:33:38 PM <https://cutt.ly/QQZKS5o> July Bulletin – Published 08 September 2020 3:22:00 PM <https://cutt.ly/kQZKFCf>

Comments: We disagree with the reviewers' mentioned dates, to check the correct dates you must download the document and then open the downloaded file in google chrome, then click document properties to find creation date and time Proofs: January Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/xQZKEEA> February Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/CQZKTGK> March Bulletin – Published 06 April 2020 12:52:44 PM <https://cutt.ly/PQZKIno> April Bulletin – Published 08 June 2020 3:05:18 PM <https://cutt.ly/kQZK091> May Bulletin – Published 14 June 2020 11:38:43 PM <https://cutt.ly/0QZKAcR> June Bulletin – Published 20 July 2020 11:33:38 PM <https://cutt.ly/QQZKS5o> July Bulletin – Published 08 September 2020 3:22:00 PM <https://cutt.ly/kQZKFCf>

Researcher Response

I couldn't find the dates that the government provided. Also, the dates that is provided by the government are only the PDF dates while the dates we have from the archive shows different dates. I believe we should keep the response as it is until the government provide source for the dates.

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

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

Answer:

Verified based on archived links of MoF page

Source:

<https://www.mof.gov.eg/ar/archive/monthlyFinancialReport/general/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D8%B4%D9%87%D8%B1%D9%8A%D8%A9>

Comment:

The monthly reports were all published and was publicly available on the MOF website.

See Question IYRS-3a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: All IYRs are published on the Official MoF website and can be opened through the link (Monthly Financial Reports). to check the correct dates you must download the document and then open the downloaded file in google chrome, then click document properties to find creation date and time Main page on MOF new website <https://cutt.ly/nQZKWcE>

Comments: Kindly note that due to migrating to a new website for revamping purposes, this should be checked on the Arabic version of the website and not the English because the English version might still be in the migration process.

Researcher Response

I couldn't find the dates that the government provided. Also, the dates that is provided by the government are only the PDF dates while the dates we have from the archive shows different dates. I believe we should keep the response as it is until the government provide source for the dates.

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

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

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

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

Answer:

t.ly/eV6a

Source:

December 2019 - t.ly/nDw0
January 2020 - t.ly/eV6a
February 2020 - t.ly/VwaW
March 2020 - t.ly/moyA
April 2020 - t.ly/rfW2
May 2020 - t.ly/QKgJ
June 2020 - t.ly/YRRz

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: January Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/xQZKEEA> February Bulletin – Published 18 February 2020 1:03:05 PM <https://cutt.ly/CQZKTGK> March Bulletin – Published 06 April 2020 12:52:44 PM <https://cutt.ly/PQZKlno> April Bulletin – Published 08 June 2020 3:05:18 PM <https://cutt.ly/kQZK091> May Bulletin – Published 14 June 2020 11:38:43 PM <https://cutt.ly/0QZKAcr> June Bulletin – Published 20 July 2020 11:33:38 PM <https://cutt.ly/QQZKS5o> July Bulletin – Published 08 September 2020 3:22:00 PM <https://cutt.ly/kQZKFCf>

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

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

Option “d” applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

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

Source:

Link [1]: <https://api.mof.gov.eg/api/containers/files/download/dda65ac0-4dad-11eb-ab19-c75925d25d93.xlsx>

Comment:

Parts of the IYRs are in numerical data but not the whole document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Some numerical data for IYRs are available on the following links, all Fiscal numerical data contained in IYRs are available in a machine-readable format (on MOF website www.mof.gov.eg) As well as Sheet 11 row 57 all nominal values for (GDP), and HTML formats at www.mof.gov.eg official website, additionally functional classification on www.budget.gov.eg front page and several charts with remaining indicators Proof IYR excel files of multiple months: Example 1: Bulletin March 2020 shows data for period July-February (<https://bit.ly/3gaoF2F>) Sheet 12A column (M): features data for tax revenues and its breakdown Sheet 12B column (O): features data for non-tax revenues and its breakdown Sheets 14(R): features data for expenditure and its breakdown Sheets 14 continued (Q) : features data for expenditure and its breakdown Example 2: Bulletin April 2020 shows data for period July-March (<https://bit.ly/3gcJhHF>) Sheet 12A column (k): features data for tax revenues and its breakdown Sheet 12B column (j): features data for non-tax revenues and its breakdown Sheets 14(k): features data for expenditure and its breakdown Sheets 14 continued(k) : features data for expenditure and its breakdown

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was “d”), a government may nonetheless

produce the document.

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The documents are publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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

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

Answer:

التقرير المالي الشهري
The Financial Monthly Bulletin

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

No citizen budget published with the IYRs

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

FY 2019-20

Source:

Link [1]: t.ly/Y1jE

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:

a. Six weeks or less after the midpoint

Source:

Link [1]: t.ly/jnnP

Comment:

Egypt's fiscal year begins on 1st July, the Mid Year review was published in February 2020, which means that it was published within six weeks after the mid point of the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

10/2/2020

Source:

Link [1]: t.ly/Q1wg

Link [2]: t.ly/pbjG

Comment:

Several media reports mentioned that the MOF published the MYR in February 10, 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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

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

Answer:

Several media reports mentioned that the MOF published the MYR in February 10, 2020

Source:

Link [1]: t.ly/Q1wg

Link [2]: t.ly/pbjG

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Here the URL of the press release on the official MoF website to announce the publication of the MYR Proof: <https://bit.ly/3Aowqd8> Also to check the dates you must view the document in google chrome, then click document properties to find creation date and time

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

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

Answer:

t.ly/4VfY

Source:

Link [1]: t.ly/4VfY

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:
Link [1]: t.ly/oGPs

Comment:
The MYR was published in PDF format

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format
Comments: Yes, some of the numerical data are available in a machine readable format Moreover, all mid-year FY 2019-20 fiscal performance data are available in a machine readable format (on MOF website www.mof.gov.eg) <https://mof.gov.eg/files/10554f70-95f3-11eb-92f7-4135655df634.xlsx> as well as Sheet 11 row 57 all nominal values for (GDP), and HTML formats at www.mof.gov.eg official website , additionally functional classification on www.budget.gov.eg front page and several charts with remaining indicators The below excel file has 5 sheets Sheet 11 row 57 all nominal values for (GDP)& features the consolidated revenue and expenditure data Sheet 12 A column (K): features the data for tax revenues and its breakdown Sheet 12 B column (J): features the data for non-tax revenues and its breakdown Sheets 14 and 14 continued column (K): feature the data for expenditure and its breakdown

Researcher Response

Thanks for the government response. According to the OBS methodology, the six month In-Year Report and the corresponding data cannot be used to respond to questions about Mid-Year Review. We do acknowledge that some of the implementation data of six month In-Year Report may be relevant to the Mid-Year Review as well. However, the answer should remain "C"

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

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

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

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

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

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

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

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

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

Source:

Comment:
The MYR is publicly available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

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

Answer:

Economic and financial performance report for the first half of the fiscal year 2019-2020

Source:

Link [1]: t.ly/489r

Comment:

Economic and financial performance report for the first half of the fiscal year 2019-2020

التقرير النصف سنوي عن الاداء الاقتصادي والمالي خلال عام 2019/2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Comment:

There is no CB for the MYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes

Comments: Citizen Version of the Mid-Year Review was published on 17/02/2020 as shown in the link below on MoF official website Source:
<https://bit.ly/3jGxNwY>

Researcher Response
Thanks for the government response. I changed the response to "A"

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

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

Answer:
FY 2019-20

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

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

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

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

Source:
Link [1]: t.ly/s9Yu

Comment:
Media reports indicate that the YER was published in December 2020:

<https://mubasher.aljazeera.net/news/economy/2020/12/27/%D8%B1%D8%BA%D9%85-%D8%AC%D8%A7%D8%A6%D8%AD%D8%A9-%D9%83%D9%88%D8%B1%D9%88%D9%86%D8%A7-%D9%85%D8%B5%D8%B1-%D8%AA%D8%AE%D9%81%D8%B6-100-%D9%85%D9%84%D9%8A%D8%A7%D8%B1-%D8%AC%D9%86%D9%8A%D9%87>

<https://www.mubasher.info/news/3737354/%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9->

%D8%A7%D9%84%D9%85%D8%B5%D8%B1%D9%8A%D8%A9-462-7-%D9%85%D9%84%D9%8A%D8%A7%D8%B1-%D8%AC%D9%86%D9%8A%D9%87-%D8%B9%D8%AC%D8%B2-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%AE%D9%84%D8%A7%D9%84-2019-2020/

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Kindly find below a link to the scanned copy of the report of the specialized committee of the Parliament on the YER FY 2019/20.
<https://cutt.ly/hQZKXXd> The link is from our google drive as the report wasn't published online, thus we scanned the report from the Parliament library

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
24/12/2020

Source:
<https://www.shorouknews.com/news/view.aspx?cdate=24122020&id=8439ed70-eb2e-4b7c-9230-bca4c74f036f>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Kindly find below a link to the scanned copy of the report of the specialized committee of the Parliament on the YER FY 2019/20.
<https://cutt.ly/hQZKXXd> The link is from our google drive as the report wasn't published online, thus we scanned the report from the Parliament library

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

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

Answer:
From Media reports. I couldn't find the information on the MOF website because they changed their website and the new website does not has all the needed information

Source:
<https://mubasher.aljazeera.net/news/economy/2020/12/27/%D8%B1%D8%BA%D9%85-%D8%AC%D8%A7%D8%A6%D8%AD%D8%A9-%D9%83%D9%88%D8%B1%D9%88%D9%86%D8%A7-%D9%85%D8%B5%D8%B1-%D8%AA%D8%AE%D9%81%D8%B6-100-%D9%85%D9%84%D9%8A%D8%A7%D8%B1-%D8%AC%D9%86%D9%8A%D9%87>

<https://www.shorouknews.com/news/view.aspx?cdate=24122020&id=8439ed70-eb2e-4b7c-9230-bca4c74f036f>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: We disagree with the answer, the YER is published annually on the official website of MoF and has its own link (Final Accounts) where all current and past YERs can be found. The date can be determined when you open the document from MoF website and click on document properties to find that the document was published on 17/12/20, 9:15:50 AM Source:<https://bit.ly/3yP83VP>

IBP Comment
Thank you to the government reviewer for the clarification.

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

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

Answer:
<https://web.archive.org/web/20210121043242/http://www.mof.gov.eg/MOFGallerySource/Arabic/Closing-Account19-20.pdf>

Source:
Link [1]: <https://web.archive.org/web/20210121043242/http://www.mof.gov.eg/MOFGallerySource/Arabic/Closing-Account19-20.pdf>

Link [2]:
<https://web.archive.org/web/20210121045950/http://www.mof.gov.eg/MOFGallerySource/Arabic/Closing-Account-Administrative19-20.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: The links above mentioned by the reviewer are not opening. Meanwhile kindly find below the correct link <https://bit.ly/3Cy159H>

IBP Comment
Thank you to the government reviewer for the additional link.

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

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

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

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

Source:
Link [1]: <https://web.archive.org/web/20210121043242/http://www.mof.gov.eg/MOFGallerySource/Arabic/Closing-Account19-20.pdf>

Comment:
The MOF published the YER in pdf format.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All fiscal relevant data of the YER is available in machine readable format (Excel Sheet) on the official website of MoF in the monthly bulletin that can be found on the following sources: Example 1: <https://mof.gov.eg/files/10554f70-95f3-11eb-92f7-4135655df634.xlsx> Sheet 11 column (I): features the consolidated revenue and expenditure data Sheet 12 A column (H): features the data for tax revenues and its breakdown Sheet 12 B column (G): features the data for non-tax revenues and its breakdown Sheets 14 and 14 continued column (H): feature the data for expenditure and its breakdown As well as sheet 11 row 57 all nominal values for (GDP) Example 2: <https://mof.gov.eg/files/d35b8720-95f1-11eb-92f7-4135655df634.xlsx> Sheet 11 column (I): features the consolidated revenue and expenditure data Sheet 12 A column (H): features the data for tax revenues and its breakdown Sheet 12 B column (G): features the data for non-tax revenues and its breakdown Sheets 14 and 14 continued column (H): feature the data for expenditure and its breakdown As well as sheet 11 row 57 all nominal values for (GDP)

Researcher Response

Thanks for the government response and the sources. I changed the response to "B"

IBP Comment

Thank you to the government reviewer and researcher comments. While the YER itself does not make numerical data available in a machine readable format, as noted, it can be identified which sets of data correspond to the YER. As such, answer "B" is appropriate.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Link [1]: <https://web.archive.org/web/20210121043242/http://www.mof.gov.eg/MOFGallerySource/Arabic/Closing-Account19-20.pdf>

Comment:

The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

the closing accounts of the State budget 2019/2020

Source:

the closing accounts of the State budget 2019/2020
الحساب الختامي للموازنة العامة للدولة 2019/2020

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

There is no CB for the YER

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2018-19

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
Link [1]: t.ly/nqRV

Comment:
There has been some media reports that covers the AR but the AR itself is not released to the public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Kindly not that the AR is circulated by SAI to the Parliament, the President, and MoF for debate and discussion. Find below a link to the cover page of the AR copy sent by SAI head to the Minister of Finance. link: https://drive.google.com/file/d/1py0_9d0h9DLagU8ln2Z-_r7ZmHMfa77N/view?usp=sharing SAI law 144 year 1988 : <https://bit.ly/3yFobZJ> The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. Moreover, according to the SAI law 144 year 1988, the SAI releases the Audit Report and distributes it internally on all related entities. Chapter 4 of the law consists that the AR is sent it to the Parliament, the Ministry of Finance, and the President's office to be discussed. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary in addition to a lot of reporters and journalist who usually attend these sessions. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Kindly not that the AR is circulated by SAI to the Parliament, the President, and MoF for debate and discussion. Find below a link to the cover page of the AR copy sent by SAI head to the Minister of Finance. link: https://drive.google.com/file/d/1py0_9d0h9DLagU8ln2Z-_r7ZmHMfa77N/view?usp=sharing

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

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

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Kindly not that the AR is circulated by SAI to the Parliament, the President, and MoF for debate and discussion. Find below a link to the cover page of the AR copy sent by SAI head to the Minister of Finance. link: https://drive.google.com/file/d/1py0_9d0h9DLagU8ln2Z-_r7ZmHMfa77N/view?usp=sharing

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

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

Answer:

Source:

N/A

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Kindly not that the AR is circulated by SAI to the Parliament, the President, and MoF for debate and discussion. Find below a link to the cover page of the AR copy sent by SAI head to the Minister of Finance. link: https://drive.google.com/file/d/1py0_9d0h9DLagU8ln2Z-_r7ZmHMfa77N/view?usp=sharing

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

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

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

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

Answer:

c. Produced for internal purposes/use only

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Kindly not that the AR is circulated by SAI to the Parliament, the President, and MoF for debate and discussion. Find below a link to the cover page of the AR copy sent by SAI head to the Minister of Finance. link: https://drive.google.com/file/d/1py0_9d0h9DLagU8ln2Z-_r7ZmHMfa77N/view?usp=sharing The 2014 Egyptian constitution indicates that only the parliament is permitted to release and report on the audit report. The law constitutes that the parliament has 4 months of leeway to report on audit reports they receive from the Accountability State Authority. Thus far, there has not been any audit reports published. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally.

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

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

Answer:

There are several media reports that mentioned that the parliament is reviewing the AR and proving comments on it

Source:

Link [1]: t.ly/m6x5

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Kindly not that the AR is circulated by SAI for internal use to the Parliament, the President, and MoF for debate and discussion. Find below a link to the cover page of the AR copy sent by SAI head to the Minister of Finance. link: https://drive.google.com/file/d/1py0_9d0h9DLagU8ln2Z-_r7ZmHMfa77N/view?usp=sharing SAI law 144 year 1988 : <https://bit.ly/3yFobZJ> According to the SAI law 144 year 1988, the SAI releases the Audit Report and distributes it internally on all related entities. Chapter 4 of the law consists that the AR is sent it to the Parliament, the Ministry of Finance, and the President's office to be discussed. Yet, the parliament has specialized committees that scrutinize the review of the audit authority and either confirm or refer to the relevant government authorities for review and commentary. As reported by a number of media outlets, the parliament's specialized committees for example the "Local Administration Affairs" committee and the "Religion Affairs" committee have scrutinized many audit reports and reviewed them internally.

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

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

Answer:

Source:

Accountability State Authority Report - تقرير الجهاز المركزي للمحاسب

Comment:

Peer Reviewer

Opinion: Agree

Comments: The exact title is: تقرير الجهاز المركزي للمحاسبات

Government Reviewer

Opinion: Agree

Comments:

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

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

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

Link [1]: <https://mof.gov.eg/ar>

Link [2]: <http://budget.gov.eg/Budget20202021>

Link [3]: <http://www.mofdigitalgate.gov.eg/>

Comment:

The MOF has several websites, please find all links above.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Data series for fiscal, debt and real sector data are released in Machine Readable Excel sheet, and HTML formats at MOF Open Data Platform, Kindly check the links below: <http://www.mofdigitalgate.gov.eg/> additionally all excel database <http://mofdigitalgate.gov.eg/home/DynamicReportsexcel> database In addition to the already existing two platforms , <http://www.mof.gov.eg/Arabic/Pages/Home.aspx> kindly check all reports around the budget cycle <http://mofdigitalgate.gov.eg/DWHReports/Index>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

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

Answer:

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

Source:

Comment:

There is revenue and expenditure data available in a consolidated file on the MoF website, but that data is not available in machine readable (e.g., Excel) format.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: All Fiscal consolidated numerical data for the revenues and expenditures are available in a consolidated machine readable format (on MOF website www.mof.gov.eg) Examples excel files are as follows: Bulletin March 2020 (<https://bit.ly/3gaoF2F>) Bulletin April 2020 (<https://bit.ly/3gcJhHF>) Bulletin May 2020 (<https://bit.ly/3k4o2sC>) The breakdown of expenditure and revenue is also present in the above mentioned excel files through the below sheets Sheet 11: features the consolidated revenue and expenditure data Sheet 12 A: features the data for tax revenues and its breakdown Sheet 12 B: features the data for non-tax revenues and its breakdown Sheets 14 and 14 continued feature the data for expenditure and its breakdown

Researcher Response

Thanks for the government response and sources. I Changed it to "A"

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

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

Source:

Comment:

There is revenue and expenditure data available in a consolidated file for multiple years on the MoF website, but that data is not available in machine readable (e.g., Excel) format.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats
Comments: Some YER consolidated numerical data for the revenues and expenditures are available in a consolidated machine-readable format for multiple years in a consistent format (on MOF website www.mof.gov.eg) along with a time series on (www.mofdigitalgate.gov.eg) in excel and HTML formats Find below the link to the database of fiscal, debt and real sector data on (www.mofdigitalgate.gov.eg)
<http://www.mofdigitalgate.gov.eg/home/DynamicReports> Excel File: <https://mof.gov.eg/files/10554f70-95f3-11eb-92f7-4135655df634.xlsx> The breakdown of expenditure and revenue is also present in the above mentioned excel files through the below sheets *Kindly note that the mentioned columns features that data for multiple years starting 2014/15 reaching 2019/20 Sheet 11 columns (D to I): features the consolidated YER revenue and expenditure data Sheet 12 A columns (C to H): features the YER data for tax revenues and its breakdown Sheet 12 B columns (B to G): features the YER data for non-tax revenues and its breakdown Sheets 14 and 14 continued columns (C to H): feature the YER data for expenditure and its breakdown

Researcher Response
Thanks for the government response and sources. I Changed it to "A"

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

Answer:
a. Yes

Source:
Link [1]: <http://www.mofdigitalgate.gov.eg/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:
Link [1]: <https://manshurat.org/node/11935>

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Egypt's Parliament approved new General Unified Finance Law. One of the key objectives of the government-drafted General Unified Finance Law is to merge two pieces of legislation regulating the annual state budget and government accounting into a single bill. The government believes it is a well thought improvement to merge two laws which regulate Egypt's financial performance – the state's Public Budget Law 53/1973 and Government Accounting Law 127/1981 Link of the law itself: <https://drive.google.com/file/d/1udMeYbDWr2apMQIjLiybBWSGHxvVQufL/view> link from online news: <https://bit.ly/3iNMnn5> The main law that organized the general budget is law 53/1973. However, every year each budget must be approved by a law from the Parliament. The law for auditing . http://asa.gov.eg/attach/asa_law_reg.pdf

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: A Ministerial decree No. 574 of 2018 (<https://bit.ly/3k0rrZw>) was issued to establish a Unit only dedicated to Fiscal Transparency and citizen Engagement. Furthermore, Also a new Unified Planning law has been issued by the Parliament and one of its objectives is to develop a set of planning principles that clearly reflect the constitutional entitlements stipulated in the 2014 constitution about public participation, openness to society and encouraging innovation. Furthermore, the Planning Laws emphasize on many of their bands on public participation. <https://cutt.ly/TQVybKH> * The planning law 70/1973: article 2. <https://cutt.ly/vQVs2jV> * The building law 119/2008, articles 11 and 12. <https://cutt.ly/vQVdyEe> * The executive regulations of the building law, article 14 that explicitly request organizing a public consultation session to discuss the strategic plan for the city. MoF Transparency and Citizen Engagement unit was created to realize the following objectives: (1)access to information through the Open Data Platform Project: <http://www.mofdigitalgate.gov.eg/> which is an Online Interactive Platform (covering the Fiscal Sector Data, Debt & GDP data base and series since 2005 in Arabic & English , Social Dimension & related data, Economic indicators & related charts, friendly user & searchable in excel, Word & PDF format , in addition to an interactive option for Citizens to receive their queries & feedback). (2) government transparency through increasing the comprehensiveness of the 7 yearly and monthly reports around the budget cycle in order to make it more clear, interactive & friendly user and accessible through an interactive website only dedicated to transparency & communication, in addition to the preparation of brochures& graphs and simplified guides on <http://WWW.Budget.gov.eg> (3) citizens participation via participatory budgeting to follow up the implementation of projects funded by the State Treasury, Citizen Report Cards, Community Assessment Cards, Application of the citizen charter system, Citizen follow-up Mechanism, in addition to events Conferences with civil society and Workshops with government, civil society, journalists and media professionals, Interviews, and Field visits to governorates (Alexandria – Suhag- Fayoum Initiative)

Researcher Response

Thanks to the reviewers. However, establishing a Unit to Fiscal Transparency and citizen Engagement within the MOF is no more than an initiative, a good initiative, but its not close to legal requirement that the government must obey to. The question is asking about laws (freedom of information law; government transparency law; citizen engagement law) that regulate and put clear rules for citizens to engage and learn about the public money and legal requirement from the government to follow and the MOF unit is a step on the right direction but still I cannot say that Egyptians citizens have a say on their money can be spend or have access to information law. Therefore, I believe the answer (B) should remain.

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: t.ly/YGwz

Comment:

The Expenditure are not presented by administrative unit. Read from page 69 to 100.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Comments: Yes, administrative units accounting for all expenditures are presented in the EBP and its supporting documents. The EBP and its annexes include Expenditure and Revenues that are classified by Economic, Administrative and Functional Classification. One of the Annexes (Supporting Document) is The Financial Analytics Report of the EBP for FY20/21 *البيان التحليلي للموازنة العامة للدولة* for FY20/21, which includes the Administrative Classification with detailed data on "Detailed distribution of resources and uses of the general State budget according to administrative classification (التوزيع التفصيلي لموارد واستخدامات الموازنة العامة للدولة وفقاً للتصنيف الإداري)". The detailed distribution is divided into 3 sub-budgetary categories (Administrative Organ *الجهاز الإداري*, Local Administration *الإدارة المحلية*, Service Bodies *الهيئات الخدمية*). Please find below the link to the Financial Analytics Report (Pages from 71 to 88): <https://api.mof.gov.eg/api/containers/files/download/14fb00b0-4ddc-11eb-a0cd-09626ed499dc.pdf> The Administrative Organ data includes ministries, departments, affiliated agencies, and other. For example, total expenditure for Egyptian Customs Authority, the Ministry of Planning and Economic Development (MoPED), The Ministry of International Cooperation (MoIC), the Ministry of Foreign Affairs could be found on p.140; Department of Education and Administration for Qena, Aswan, Sohag, and Luxor could be found on p.144 of the following link: <https://mof.gov.eg/files/e2e870c0-4ddc-11eb-a0cd-09626ed499dc.pdf> Moreover, In the Service Bodies, total budgets for all affiliated public entities by functional classification are presented. For example, total expenditure and revenues for General Services the National Council for Women (p.8) and The National Authority for Tunnels (p.10); for the Health Sector, budgets of governmental hospitals (such as the New Al-Qasr Al-Ainy Hospital (p.12); for education (Educational Development fund in p.18) could all be found in the following link: <https://mof.gov.eg/files/e2e870c0-4ddc-11eb-a0cd-09626ed499dc.pdf>

Researcher Response

Thanks for government response. The first link provided here by the government reviewer would not apply (Analytical Statement was published late so we can't use it in the survey, and also the pages cited don't apply as an administrative classification). For the second two links, it does not appear that all ministries appear in these documents. Also, they seem to be part of the Enacted Budget, not the EBP. Therefore the answer shall remain the same

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

GUIDELINES:

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

"environmental protection" function.

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

Link: t.ly/GR7n

Comment:

Tables 9 and 10 in pages 96 - 97 has presented government spending by functional classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Expenditures for the budget year by functional classification are presented in table 9 and 10 on pages 96 and 97 in the Executive's Budget Proposal, kindly find below the link: <https://cutt.ly/fQZLyjv> Also, Supporting Budget Document- Financial Statistics Annexes, Pages from 103 to 113: Tables presenting; FY20/21 budget figures, previous year budget figures, and three previous years actual, in addition to some useful charts highlighting the trends for each sector, and the allocation of functional classification among Local Authorities, Administrative Units, and Services Authorities. Kindly find below the link: <https://cutt.ly/EQZLuBf>

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

GUIDELINES:

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

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

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

Answer:

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

Source:

See page 35 of https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf

Comment:

the functions are the same as COFOG. See page 35 of https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf

Note: All the functions are the same as COFOG, with the exception that there is no function specifically broken out for "defense" in the Egypt EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Egypt State Budget Functional classification is presented according to GFS 2001 Manual by the International Monetary Fund. Also see page 35 of Classification of the Functions of Government (COFOG). Kindly find below the link: https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The EBP presented the data in economic classification in three places, First: table 3 (page 69) which presented salaries and page 70 provided narrative explanation for such spending. Second: table 4 (page 71) and table 7 (page 77) provided information about social assistance benefits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the Executive's Budget Proposal document, see table 3 on page 69 which presents a summary of expenditures by economic classification categories. Also, see Pages 70-90 (Tables 4-7) that present detailed breakdown under each economic category and includes a narrative discussion. Kindly find below the link: <https://bit.ly/3iLoFYJ> Also, Supporting Budget Document- Financial Statistics Annexes- see Pages from 34 to 51 which present tables for the detailed economic classification for FY20/21 budget figures, compared to previous year budget, and three previous years actual. Kindly find below the link: <https://bit.ly/2XmHARm>

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

GUIDELINES:

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Link: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>

Comment:

The economic classification of the EBP is compatible with international standards. Please review pages 69 - 100.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Egypt State Budget Economic classification is presented according to GFS 2001 Manual by the International Monetary Fund. Kindly find below the link (Please review pages 69 – 100) <https://bit.ly/3CRdXj> GFS 2001 Manual Link: <https://bit.ly/3xRRqad>

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Egypt's budget is a line item budget and not a programs budget. While the EBP presented some programs that the government is implementing, among them, housing funds, subsidizing transportation for students...etc and helping poor families, it is not clear whether these programs fall under administrative units (and if so, which ones).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: In FY 2020/2021, MOF have added new information presenting the programs under several ministries for example in page 46 we have the breakdown of all programs falling under the ministry of Health & Population (مبادرة اكتشاف وعلاج الفشل الكلوي) Moreover, in page 47 we have breakdown of all programs falling under different ministries such as Social Solidarity, Ministry of Education & Technical Education, and the ministry of Higher Education. <https://bit.ly/3sjCXD0> In Egypt, we currently have line item based budgeting. The government of Egypt is transitioning to program based budgeting starting FY 2022/2023. In the 2019 questionnaire the same level of information was presented in the same format and where the programs presented starting on page 76 till 87 fall under number of ministries including the ministry of social solidarity, ministry of electricity, ministry of Housing Utilities and Urban Communities, etc

Researcher Response

Thanks for the government answer. based on the information provided by the government, the answer changed to "C"

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Table on page 28 presents expenditure estimates by economic classification, but only one year beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In 2019 we had presented multi-year expenditure estimates by only one of the three expenditure classifications; however for FY2020/2021 we found it more convincing to have one year forecast due to the uncertainty that accompanied COVID-19. Also we want highlight that the Ministry of Finance is currently discussing the new unified budget act at the parliament, which includes presenting medium term fiscal outlook for Three years. In EBP document, see Page 28 which presents one year spending forecast following to the budget year for public spending distributed among main chapters, revenues, budget deficit. Kindly find below the link: <https://bit.ly/3iRbc10>

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

Answer:

None of the above

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

See page 28. Expenditure estimates have been presented by economic classification, but only one year beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In 2019 we had presented multi-year expenditure estimates by only one of the three expenditure classifications; however for FY2020/2021 we found it more convincing to have one year multi-forecast due to the uncertainty that accompanied COVID-19. Also we want highlight that the Ministry of Finance is currently discussing the new unified budget act at the parliament, which includes presenting medium term fiscal outlook for Three years. In EBP document, see Page 28 which presents one year spending forecast following to the budget year for public spending distributed among main chapters, revenues, budget deficit. Kindly find below the link: <https://bit.ly/3m75Tx5>

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

beyond the budget year) by program?

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No multi year estimates has been provided by programs in the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It's noteworthy that the Ministry of Finance is currently discussing the new unified budget act at the parliament, and also through the adoption of program based budgeting, next year MOF would present medium term fiscal outlook by program for Three years. See Page 77.

<https://bit.ly/2VQ7IUx>

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Tables 12 (page 104), 14 (page 107), 15 (page 109), 16 (page 110), 17 (page 111), and 18 (page 112) provided information about individual sources of tax revenue accounting for all tax revenue are presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In EBP, see Table 14 (p107) which presents a summary of all tax revenue sources. Table 15-18 (p109-112) shows detailed breakdown of the tax revenue components. Kindly find below the link: <https://bit.ly/3k1zVPY> Also, see Pages from 22 to 31 in the Financial Statistics Annexes, Kindly find below the link: <https://bit.ly/2VWpsgM>

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Individual sources of non-tax revenue accounting of all non-tax revenue are presented in pages 113 - 117 and in table 19 (page 117).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In The Executive's Budget Proposal, kindly see the following Pages: Individual sources of non-tax revenue accounting of all non-tax revenue are presented in table 19 with a narrative discussion from pages 113 to 116. Kindly find below the link: <https://bit.ly/2Xnebqa> Also, see Pages from 28 to 31 in the Financial Statistics Annexes, Kindly find below the link: <https://bit.ly/3jVzi5P>

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

GUIDELINES:

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

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

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The table on page 28 provides information for revenue by category, but only one year beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In 2019 we had presented multi-year revenues estimates by category; however for FY2020/2021 we found it more convincing to have one year forecast due to the uncertainty that accompanied COVID-19. Also we want highlight that the Ministry of Finance is currently discussing the new unified budget act at the parliament, which includes presenting medium term fiscal outlook for Three years. In EBP document, see Page 28. Kindly find below the link: <https://bit.ly/3iNXD2N>

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No, multi-year estimates for individual sources of revenue has been presented in the EBP or any other supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In 2019 we had presented multi-year revenues estimates by category; however for FY2020/2021 we found it more convincing to have one year forecast due to the uncertainty that accompanied COVID-19. Also we want highlight that the Ministry of Finance is currently discussing the new unified budget act at the parliament, which includes presenting medium term fiscal outlook for Three years. Page 28 <https://bit.ly/3m6Xfif>

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

GUIDELINES:

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

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

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The three estimates related to government borrowing and debt are presented. Page 28, provided information on the interest payments, and page 48 provided information about new borrowing.

See page 64 for the full debt figure as a percentage of GDP at the bottom.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The three estimates related to government borrowing and debt are presented. Page 28, provided information on the interest payments, and page 48 provided information about new borrowing. See page 64 for the full debt figure as a percentage of GDP at the bottom.
<https://bit.ly/2VVUbKP>

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The three elements presented in the EBP in pages 28, 48 and 64.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

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

- Interest rates on the debt - Page 28, 74 and 75.

- Debt is domestic or external (but does not actually cover the budget year in question - information only goes up to February 2020)- Page 129 and 130

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

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

Comments: A supporting document entitled "Medium Term Debt Strategy MTDS" for the period 2021/2024 published on Dec 2020, provides all of the core elements and additional information beyond the core elements, such as whether the interest rate is fixed or variable, the currency of the debt, an analysis of risk associated with the debt, and more. Kindly find below the link to the report: <https://bit.ly/37MBDPS> Moreover, In the EBP for FY 2020/2021, the interest rates are presented in page 9, the interest payments (domestic and external) on page 75, and the debt installments for both domestic and external on page 99. The link to the EBP: <https://bit.ly/3yT77iW> Additionally, since the Pre-Budget Statement is presented around the same time, it is considered as a supporting document for the financial statement. We see the composition of external and domestic debt on page 30, and the maturity profile of the debt on pages 29 and 30. As such, the answer is A, because we present the core, and beyond core elements. The link to the PB: <https://bit.ly/3sj6EEq>

Researcher Response

Thanks for the government response. We believe the answer shall remain the same because of the following reasons: 1) Medium Term Debt Management Strategy is published too late to be considered to be part of the EBP package (December 2020). Even if we went back to the Medium Term Debt Management Strategy published in 2019, it is unclear whether the figures for 2020-21 in that document would be linked to the FY 2020-21 budget proposal; 2) Information cited from the EBP does not add to any of our original comments. 3) The Pre-Budget Statement cannot be considered part of the EBP package. Therefore, the answer shall remain the same

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

Answer:

Interest rates on the debt

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The EBP presented information about interest rates on the debt and some information on whether the debt is domestic or external.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: • Interest rates on the debt • Maturity profile of the debt • Whether the debt is domestic or external • Information beyond the core elements

Comments: As mentioned in the answer to Q.14, the "Medium Term Debt Strategy MTDS" for the period 2021/2024 provides all of the core elements including (Interest rates on the debt, Maturity Profile of the debt, and Whether the debt is domestic or external), as well as additional information beyond the core elements, such as the existing debt management strategy, whether the interest rate is fixed or variable, the currency of the debt, an analysis of risk associated with the debt, shock scenarios and more. Kindly find below the link to the report: <https://bit.ly/3CPW8cC> Moreover, In the EBP for FY 2020/2021, information on interest rates are provided on page 9, the interest payments (domestic and external) on page 75, and the debt installments for both domestic and external on page 99. The link to the EBP: <https://bit.ly/3yUTP5M> Additionally, since the Pre-Budget Statement is presented around the same time, it is considered as a supporting document for the financial statement. We see the composition of external and domestic debt on page 30, and the maturity profile of the debt on pages 29 and 30. The link to the PB: <https://bit.ly/3k1tvjW>

Researcher Response

Thanks for the government response. We believe the answer shall remain the same because of the following reasons: 1) Medium Term Debt Management Strategy is published too late to be considered to be part of the EBP package (December 2020). Even if we went back to the Medium Term Debt Management Strategy published in 2019, it is unclear whether the figures for 2020-21 in that document would be linked to the FY 2020-21 budget proposal; 2) Information cited from the EBP does not add to any of our original comments. 3) The Pre-Budget Statement cannot be considered part of the EBP package. Therefore, the answer shall remain the same

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

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

GUIDELINES:

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

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

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

other commodities.

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The EBP presented information beyond the core elements for the macroeconomic forecast. At first the core elements presented in pages 8 and 9. And more information provided in pages 10-11-12.

Since the EBP presents inflation rate, real GDP growth, interest rates, and information beyond the core, but does not appear to present nominal GDP, we are scoring this question "B".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Additional information related to the economic outlook, Macroeconomic forecasts of budget projections are presented in The Executive's Budget Proposal document itself as follows: • inflation rate; on page 8 • real GDP growth; and on page 9 • interest rates on page 9 • beyond the core: price of oil and other commodities on page 9 Kindly find below the link: <https://bit.ly/2UkvrV5>

Researcher Response

Thanks for the government reviewer. We changed the answer to "A"

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Beyond the core: Information for 2020-21 on government programs, fighting COVID efforts, unemployment, prices of commodities, COVID forecast of global events and impact on Egypt's economy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

EBP presented the information on inflation rate (page 8), real GDP growth (page 8) and interest rates (page 51). However, there are only some very superficial notes on page 51 noting what would happen if the interest rates changed by 1% up and down, not a sensitivity analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Pages from 49 to 55 present the effect of change of exchange rate, interest rates, and world trade on the budget. In addition, the effect on economic growth rate is indirectly measured through the changes happening to the world economic GDP growth, and the effect of inflation is indirectly measured through the changes in Fuel prices due to its important impact on Egypt's State Budget. Kindly find below the link: <https://bit.ly/3jX8CXg>

Researcher Response

Thanks for the information. We changed the response to "B"

IBP Comment

Thank you to the government reviewer and the researcher for the comments. For cross-country consistency, the answer is revised from "B" to "C". A sensitivity analysis for some pieces of core information is presented, but not for all; for example, we cannot count the note cited by the government reviewer for inflation (i.e. that its effect is indirectly measured through changes in fuel prices - see page 51) as a sensitivity analysis.

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Page 13, 30 -47 presented the government policies for the budget year and narrative discussion about these policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Egypt's broad expenditure policies are located on pages 38 to 42. Starting from page 42 there are sector specific policies and their narrative, specifically Egypt's social safety net expenditure are presented on pages 44, and 45. Moreover, specific allocations to the ministries are located on the table on the top of page 46. As such, the answer is A, since policy proposals and the narrative are presented. <https://bit.ly/3xQygBK>

Researcher Response

Thanks for the government information, we changed the response to A

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

GUIDELINES:

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

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

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

budgets can be made.

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Yes, the government laid down new policies in pages 30 -47 and provided narrative explanation on how this will and how this will affect the expenditure and revenue, such as, reforms in the tax system and the tax collating polices as well as subsidizing programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The government laid down new policies and how this will affect the revenues, such as, reforms in the tax system and the tax collating polices, Kindly read page 29 to 37. Kindly find below the link: <https://bit.ly/3m6Bhf3>

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

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

- Page 96 and 97, tables 9 and 10, BY-1 estimates for functional classification for expenditure.
- Page 66, table 2, BY-1 estimates for economic classification for expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The expenditure estimates for BY-1 are presented by the functional and economic classifications (page 28 and page 96&97 table 9&10). Kindly find below the link: <https://bit.ly/3k03TEg>

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No Programs presented in the budget document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Executive's Budget Proposal present expenditure for number of programs for the FY19/20. Such as, farmers assistance programs, bread subsidies program, medical supports programs etc. See pages from 76 to 87. <https://bit.ly/3COxWqZ>

Researcher Response

Thanks for the government information, we believe that the answer shall remains "D" because the subsidies are not listed under ministries.

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

See pages 66- 100. Budget years 2016-17 (BY-4), 2017-18 (BY-3), and 2018-19 (BY-2) are presented as "فعلي" (actual) - but for the budget year 2019-20 (BY-1) the expenditures are presented as "الموازنة" (budget), hence answer "B" is chosen.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
Comments: MOF have updated expenditure estimates for BY-1 for FY2020/2021, from pages 52 to 94. here is the link <https://bit.ly/3CR6Uz7>

Researcher Response
Thanks for the response. I believe the answer shall remain "B" giving the original reasoning.

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications. See pages 66 - 100 for estimates by economic classification. See Table 9 and 10 on page 96- and 97 for estimates by functional classification.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications. For more clarifications kindly check pages 69- 90, tables from 3 to 8 for estimates by economic classification. See Table 9&10 on page 96&97 for estimates by functional classification Kindly find below the link: <https://bit.ly/3CSfRbp>

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

Answer:

Economic classification
Functional classification

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:
Economic and Functional classification are presented in the EBP.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Expenditures are not presented by program for BY-2 and prior years

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: The Executive's Budget Proposal present expenditure for number of programs for the FY 19/20, FY 18/19, FY 17/18, FY 16/17 . Such as, farmers assistance programs, bread subsidies program, medical supports programs etc. See pages from 76 to 87. <https://bit.ly/37QQCrG>

Researcher Response

Thanks for the government review. I believe the answer shall remains "D" because the subsidies are not listed under ministries.

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

GUIDELINES:

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

practice.

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Actual expenditures are presented for 2016/2017, 2017/2018, and 2018/2019 budget years

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Actual expenditures are presented for 2016/2017, 2017/2018, and 2018/2019 budget years. (see pages 69 and table 3) Kindly find below the link: <https://bit.ly/3iPBzF9>

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

GUIDELINES:

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Revenue estimates for BY-1 presented by category, see page 104 table 12.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Revenue estimates for 2019/20 (BY-1) are presented by category see page 104 and table 12 <https://bit.ly/3ANceli>

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

GUIDELINES:

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Tables 12 (page 104), 14 (page 107), 15 (page 109), 16 (page 110), 17 (page 111), and 18 (page 112)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Individual sources of revenue accounting for all revenue are presented for 2019/20 or BY-1 (See tables 12- 19, pages 104 - 117). Kindly find below the link: <https://bit.ly/3smAjwz>

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

GUIDELINES:

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

See page 104, table 12. The budget years for 2016-17, 2017-18, and 2018-19 have the actual revenue collections (فعلى) but 2019-20 (BY-1) still has the original enacted figures (الموازنة).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: MOF have updated revenues estimates for BY-1 for FY2020/2021, see pages from 100 to 131. Here is the link <https://bit.ly/37QXKY>

Researcher Response

Thanks for your response. I believe we should keep the answer as it is "B" giving the original reasoning.

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

GUIDELINES:

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

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 101 - 112 provided information about revenue estimates by category for BY-2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Revenue estimates for FY 19/20, FY 18/19, FY 17/18, FY 16/17 are presented by category (see pages 104 - 112). Kindly find below the link: <https://bit.ly/3iRc06Q>

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

GUIDELINES:

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 100 - 112 provided information that covers individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Revenue estimates for FY 19/20, FY 18/19, FY 17/18, FY 16/17 are presented by category (see pages 104 - 112). Kindly find below the link: <https://bit.ly/3k047eA>

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

GUIDELINES:

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 100-106 presented all revenues that reflects actual outcomes for more than three years.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Pages 100-106 presents all revenues actual outcomes for more than three years (2016/2017, 2017/2018, and 2018/2019 actual budget years). Kindly find below the link: <https://bit.ly/3x0t9SQ>

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The amount of net new borrowing (page 48) and interest payments (page 28) for BY-1 can be found.

Total debt outstanding for BY-1 can be found as a percentage of GDP on page 64

Whether or not the total debt outstanding is external or internal can be on page 130, but this only extends until February 29, 2020, which is not the full budget year BY-1 (2019/2020).

Maturity profile of the debt cannot be found on page 130 - we don't know what portion of the debt is long term and what is short term based on any information there (or information found in the rest of the EBP).

Interest rates on the debt instruments can be found on page 75.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: As previously mentioned, in the "Medium Term Debt Strategy MTDS" for the period 2021/2024 provides a very detailed set information regarding the Egyptian debt profile. The report presents multiple information on BY-1 including the average time to maturity, total outstanding balance, average interest rates, net issuance of t-bills & t-bonds, budget sector debt as % of GDP, guarantees as % of GDP, and many more reflecting

core and beyond the core elements. Link to the MTDS Report: <https://bit.ly/37MXoPi> Moreover, in the EBP for FY 20/21: Pages 7&11: present the debt for FY20/21, and the targets for FY2022/2023 as percent of GDP Page 48: presents sources of financing, including external, and internal borrowings, and T-Bills issuance. page 64 : presents Total debt outstanding as a percentage of GDP & interest payments page 75: presents Interest rates on the debt instruments Page 130: presents historical debt (domestic, and external) kindly find the link below <https://bit.ly/3CRsW4Y>

Researcher Response

Thanks for the government review. I believe the answer shall remain the same because: 1) Medium Term Debt Management Strategy is published too late to be considered to be part of the EBP package (December 2020). Even if we went back to the Medium Term Debt Management Strategy published in 2019, it is unclear whether the figures for 2020-21 in that document would be linked to the FY 2020-21 budget proposal. 2) Information cited from the EBP does not add to any of our original comments. Therefore, the answer shall remain "C"

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

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

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

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Page 130, table 23 provides actual debt figures for BY-2 and many preceding years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The debt figure is presented in the EBP in table 23 (see page 130) for two years prior to FY20/21, kindly find the link below: <https://bit.ly/3sloczw>

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the

revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No information about extra-budgetary funds is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Egypt's State budget presents Extra-budgetary funds such as spending allocations to Social Insurance Funds, and National Investment Bank among the general government classification, and not as a separate line item. The general government classification is presented after the budget is enacted rather than as a proposed budget. <https://bit.ly/2XxWRir>

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's *Fiscal Transparency Handbook* (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The Egyptian government is a central government, therefore, the government finance is presented in the EBP. Table 24 on page 132 shows the financial statement of the budget, however, extra-budgetary funds are not covered in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The central government is presented in the Executive's Budget Proposal as a proposed budget. Table 24 in page 132 of the EBP for FY 20/21 shows central government data, however, extra-budgetary funds are not covered in the budget proposal. <https://bit.ly/2VZm6tj>

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No estimates of intergovernmental transfers are not presented in the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Detailed transfers to all governorates are found on a separate annex entitled "the local administration budget for FY 20/21" (link below) from p.64 to p.479. Transfers to each governorate are disaggregated by section: section 1 (wages), section 2 (purchase of goods and services), section 3 (interest payments), section 4 (subsidies grants and social benefits), section 5 (capital expenditures-investments). As such, the answer should be "b". <https://bit.ly/3ANcm4g>

Researcher Response

Thanks for the government response. Unfortunately, I cannot change the response since the link provided by the government is for the Enacted Budget. Therefore, the answer remains the same "D"

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

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

While there are some programs that targets some of the Egyptian citizens, however, alternative display of expenditure are not presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: kindly refer to the following parts in the EBP: Table (7) of Subsidies, Grants, and Social Benefits (p.77) in the Financial Statement for FY 20/21 disaggregates the line-item "total good subsidies" showing health insurance subsidies for preschoolers, students, female breadwinners, farmers, vulnerable groups (through the universal coverage program & for the social security pension beneficiaries), as well as social pensions for kids, and funds allocated to the development of Upper-Egypt are also included under line-item total support and grants for social services.

<https://bit.ly/3g4Kj8s> (pages from 76 to 85) Moreover, Spending allocations by region to governorates are presented on a separate annex at MoF website, pages from 90 to 479. Distribution of health and education expenditures are, also, found on pages from 64 to 90 in the same document.

<https://bit.ly/3AR9Hqx>

Researcher Response

Thanks for the government response. I believe the answer shall be as it is "D" because the first link referenced by the reviewer refers to specific subsidies to different groups - not an analysis or presentation of how expenditure policies in general impact different groups. The second link appears to refer to the Enacted Budget. Therefore, the answer shall be the same "D"

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: • Distribution of spending by segment. • Distribution of spending by region (governorates). • Distribution of health expenditures by geographic region. • Distribution of education expenditures by geographic region.

Comments: As mentioned in answer 36, the displays of expenditure for the EBP have a different nature mentioning subsidies going to different segments of the societies inside different within-table line-items (e.g. showing health insurance subsidies for preschoolers, students, female breadwinners, farmers, vulnerable groups (through the universal coverage program & for the social security pension beneficiaries), as well as social pensions for kids, and funds allocated to the development of Upper-Egypt are also included under line-item total support and grants for social services), as well as disaggregating expenditures by geographical area. <https://bit.ly/3CUllY> (pages from 76 to 85) <https://bit.ly/3k1u1hS> (pages from 90 to 479)

Researcher Response

Thanks for the government response. I believe the answer shall remain as it is because the first link referenced by the reviewer refers to specific subsidies to different groups - not an analysis or presentation of how expenditure policies in general impact different groups. The second link appears to refer to the Enacted Budget. Therefore, the response should be as it is.

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 137, 138 and 139, tables 26, 27 and 28 provided estimates of some transfers to public corporations, without a narrative discussion.

There are some lines that refer to الهيئات الاقتصادية (in which the public corporations are not disaggregated), so answer "C" is chosen here.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: The Executive's Budget Proposal presents money transfers from and to all economic authorities. In Egypt, Economic authorities are like public corporations affiliated to the state budget since they are allowed to achieve profits. The interrelation with the state budget is in the form of either transferred profits from economic authorities to the budget, or in the form of subsidies provided by the state budget to them. See pages from 136 to 139 (<https://bit.ly/3iV0tlf>). Moreover, the "Statistical Report for the Economic Bodies's Pre-Budget for FY 20/21" (البيان الإحصائي للهيئات) 2021-2020 (الاقتصادية عن مشروع موازنة العام المالي 2021-2020) annexed to the EBP provide more detailed estimates by sector (agriculture and Irrigation, Electricity and Energy, tourism, etc) for the government's transfer to public corporations along with a narrative. Please note that due to the revamping of the MoF website, some of the documents haven't been published yet, but are in the process of being published. As such, Kindly find the annex attached in the google drive with the table of content and introduction scanned (<https://cutt.ly/qQZFIBh>). Additionally, the report "Financial Indicators related to the financial lists and closing accounts of the Economic General Bodies for FYs 2017/2018-2019/2019" (المؤشرات المالية المتعلقة بالقوائم المالية والحسابات) (الختامية للهيئات العامة الإقتصادية عن الأعوام المالية 2019/2020 - 2017/2018) provides detailed information by public corporation (<https://cutt.ly/2QZFaAZ>).

Researcher Response

Thanks for the government response. I believe the answer shall remain the same because: 1)The first note on the EBP does not provide any additional information - the transfers are still provided without disaggregation. 2) We could thank the reviewers for the second reference, but as it is not actually published online it would not count here. 3)The third document was published in 2021 and is not part of the EBP package. Therefore, the answer shall remain "C"

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

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Executive's Budget Proposal presents information about quasi-fiscal activities not included in the budget related to the contingent liabilities provided to the public corporation in the forms of grantees, and compensations. See pages from 52 to 54. <https://cutt.ly/IQZFdkn>

Researcher Response

This section s on liabilities, not necessarily quasi-fiscal activities, and moreover do not cover the budget year. Therefore, the answer remains the same "D"

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

b. Yes, the core information is presented for all financial assets.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Please see table 20, page 124 that presents the core information for all financial assets.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the EBP for FY 20/21, page 98 categorizes financial assets into local and foreign with a supporting narrative. Moreover, page 118 and pages 123-124 provide information, including a narrative, for financial asset acquisitions and their receipts. <https://cutt.ly/vQZFf2i>

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at

least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 89 and 90, table 8 presents information for non-financial assets (investments), but it does not appear to include information on the total stock of non-financial assets, just the flows/ acquisitions for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: On page 89 of the EBP, the total amount of non-financial assets, which is LE 280.7 million (4.1% of GDP). Table 8 in page 90 disaggregates the total stock amount of non-financial assets by category (building and construction, equipment, and fixed assets, etc.). In the 2019 questionnaire the same level of information was presented in the same format. <https://cutt.ly/eQZFhn8>

Researcher Response

Thanks for your response, You cited the purchase of non-financial assets. Therefore, the answer remains the same "D"

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In Egypt's case, arrears don't exist during the budget year, as the state budget assigns separate line item of contingency reserves in each expenditure chapter for the purpose of meeting any extraordinary spending. This helps not to achieve spending arrears during budget implementation.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The EBP presented a statement of purpose or policy rationale for some contingent liability, see pages 10-66.

In particular, there is Section 7 on fiscal risks (page 49) - see page 52 on some loan guarantees, for example

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Pages (52-55) provide a detailed narrative of contingent liabilities (including government loan guarantees or insurance programs). <https://cutt.ly/TQZFKUM> Additionally, a brief narrative of contingent liabilities is also available in the Citizen Version of the Executive Budget 2020/2021 (published in September 2020) in p.34. (<https://cutt.ly/kQZFIBd>). An explanation about the Ministry's Contingent Liabilities' Policy could also be found in the Medium- Term Debt Strategy publication p.35-36 (<https://cutt.ly/rQZFxfU>).

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

There is no information related to future liabilities and the sustainability of finances over the long term.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: A supporting document entitled "Medium Term Debt Strategy MTDS" for the period 2021/2024 was published in December 2020 provides projections that assess the government's future liabilities and the sustainability of its finances. Pages from 21 to 35 include the GoE's Domestic and External sources of funding, with an explanation of their sustainability through baseline macroeconomic assumptions, market developments, Key risk factors, and alternative financing strategies in case of external shocks. It also provides an insight of the country's contingent liabilities' policy. Please refer to the link of the report below: <https://cutt.ly/6QZFcZv>

Researcher Response

Thanks for the government response. We could not cite the Medium Term Debt Management Strategy here, given that it is not part of the EBP package. Therefore, the answer remains the same "D"

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

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Page 113 presented a narrative discussion for the donor assistance and page 103 provided information about the donor assistance over the years.

In addition, Table 22 on page 128 shows loans, but only as a few line items.

Given that this information is not very disaggregated, we score this question "C".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: On page 48 of the EBP for FY 20/21 the table presents estimates of all sources of donor assistance by donor, but a narrative discussion is not included. <https://cutt.ly/rQZFncM>

Researcher Response

Thanks for the government information, I changed the answer to "B".

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the

revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on tax expenditures.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No, information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: On Page 31, at the top of the page, along with the first six bullet points of the Executive’s Budget Proposal presents a statement of purpose of all tax incentives provided in the state budget for the FY20/21. This policy includes raising tax exemptions for a list of intended beneficiaries according to their income thresholds. Moreover, in page 45 of the same report the first row at the table presents the revenue foregone from that policy with a total amount of LE 5 billion (0.07% of GDP). <https://cutt.ly/OQZFm0n>

Researcher Response

Thanks for the government information, I changed it to "C"

46. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No, estimates of earmarked revenues are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Comments: Estimates of some earmarked revenues are presented in budget documents. For example, Article No.28 in the Egyptian Property Tax Law (Law 196 for 2008 and its adjustment Law number 103 for 2012) states that 25% of revenues from property tax is allocated to local development while another 25% is allocated to development of slums.

<http://www.rta.gov.eg/Laws/ar/%d8%a7%d9%84%d9%82%d8%a7%d9%86%d9%88%d9%86196%d9%84%d8%b3%d9%86%d8%a9%202008.pdf>
<http://www.rta.gov.eg/Laws/ar/%d9%82%d8%a7%d9%86%d9%88%d9%86%20103%20D9%84%D8%B3%D9%86%D8%A9%202012.pdf> Besides, a portion of revenues collected from tax on tobacco (40 piasters on every cigarette pack) is allocated to the health insurance system (this policy was implemented starting since FY18/19, and is still currently implemented for the FY20/21). The link to the Universal Health Coverage Law (Law No. 2 for 2018): <http://www.hio.gov.eg/Ar/PublishingImages/lawp01112017v.pdf> Some other supporting links for media articles: <https://cutt.ly/NQZFWxv>
<https://bit.ly/2JQ6olc> It's worth mentioning that there are some budgetary entities for which percentages of some taxes and fees are allocated, and the draft budgets of these bodies are discussed in the Parliament in detail, each entity separately. Accordingly, the resources of these entities are discussed, including the percentages of taxes and fees that are allotted to them under their establishing laws. Among these entities are the General Authority for Health Insurance and the Slum Development Fund.

Researcher Response

These are helpful comments, but since they do not appear in the EBP we cannot change the answer. Therefore, the answer remains "D"

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 10-48 presented 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.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: The EBP presents information on how the proposed budget is linked to government's policy goals as follows: Page 13 presents government's main policy goals. Page 17 presents government's policy goals to confront COVID19 crisis. Pages 29 to 37 present government's policy goals for the revenues. Pages 38 to 47 present government's policy goals for the expenditures. Pages 48 present government's policy goals for the net borrowing. <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The EBP presented some 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. See pages 10- 48. For example, the country spending on COVID and health was increased based on government policy.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented in the EBP related to fiscal policy objectives to sustain a primary surplus for the year and years that follow while putting the debt on a downward path. Page 7 the last paragraph. Kindly check the following link (<https://cutt.ly/5QZFR1e>).

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No, nonfinancial data on inputs are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Comments: In page 78, the program related to bread subsidies has detailed information on the tons of wheat imported and produced domestically to fulfill the need of the program. On page 79, the program related to farmers' subsidies has information about fertilizers to be acquired. Moreover, goods, transports, health, social subsidies and insurances, as well as grants and subsidies given to economic activities, with the amounts and beneficiaries are presented in p. 79-87. As such, the answer is C. <https://cutt.ly/hQZFYBb>

Researcher Response

Thanks for the government information, I changed the answer to "C" based on the information provided.

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

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No, nonfinancial data on results are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Comments: On pages starting from 78 to 87 from the Executive's Budget Proposal presents money allocation for each program, in addition to the outputs and outcomes of each program. Example, page 78 presents money allocation for bread subsidies, along with the desired outputs of the program, which explains the planned outcome/goals of the program: • Total amount of produced wheat used to create bread to reach 9.46 million tons. • Number of beneficiaries of bread subsidies program to reach 69 million persons. • To increase amount of money allocated to beneficiaries from bread subsidies on ration cards by 10 piasters. <https://cutt.ly/NQZFIOh>

Researcher Response

Thanks for the government information, I changed the answer to "C" based on the information provided.

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Comments: On pages starting from 78 to 87 from the Executive's Budget Proposal presents money allocation for each program, along with details on inputs, outputs and targets for each program. For example, page 79 presents a performance target for basic goods subsidy, which is subsidizing goods on ration cards to 63.5 million citizen (50 LE/month for each citizen for 4 family members registered on the ration card, and 25 LE/month for more than 4 members for a whole year). <https://cutt.ly/PQZF0HC>

Researcher Response

Thanks for the government information, I changed the answer to "C" based on the information provided.

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

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 45 - 47 presented estimates of all policies that are intended to benefit directly the country's most impoverished populations, along with a narrative discussion. Also, table 7, page 77 provided more information on the same issue. Moreover, pages 78 - 87 presented narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/6a26cf60-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Pages 60 - 61 in the 2020-21 EBP presented a detailed timetable. However, this is just recording what happened and in this case, we are looking for the timetable/ circular released far before the preparation of the 2020-21 EBP. It looks like that particular timetable was released in November 2019:

<https://sis.gov.eg/Story/196382/%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B5%D8%AF%D8%B1-%D9%85%D9%86%D8%B4%D9%88%D8%B1-%D8%A5%D8%B9%D8%AF%D8%A7%D8%AF-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A-2020---2021?lang=ar>

It has been hard to track down that circular from November 2019 given the MoF's website change, so until we can find the actual document we are scoring this question "C". But, if the reviewers can give any insight we are open to scoring the question higher.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a timetable is released, but some details are excluded.

Comments: A timetable was released, but some details are excluded, check the budget circular for FY2020/2021 pages from 24 to 25 and from 29 to 34 presents the time requested from entities and ministries to submit budget proposals, and pages from 26 to 28 refers to the laws that govern budget submission as follows: <https://cutt.ly/IQZFAJT> Moreover, find below a proof that the Budget Circular for the FY 2020/2021 was published by the MoF on 19/11/2019. Please refer to the link below from the State information Service announcing the news for the date of the release. <https://cutt.ly/oQZFFbF>

Researcher Response

Thanks for the government information, I changed the answer to "B" based on the information provided.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The PBS presented all the core elements but one.

- Page 16, nominal GDP level;
- Page 16, real GDP growth; and
- Page 16, interest rates.

The only one missing is the "inflation rate".

However, since the PBS is considered "published late" (see Indicator PBS-2), this question is scored "D".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Inflation is available on page 7

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Pre-Budget Statement presents information on the macroeconomic forecast upon which the budget projections are based. In fact, considering the core elements in the question, the pre-budget statement includes interest rates, real GDP growth, employment and unemployment, price of oil and wheat and finally the effect of inflation is indirectly measured through the changes in Fuel prices due to its important impact on Egypt's State Budget. The aforementioned information on the macroeconomic forecast are present in pages 16. Please refer to this link for the PBS <https://cutt.ly/tQZFHUy>

IBP Comment

Thank you to both reviewers for these comments. Unfortunately, since the PBS is "published late" (see Indicator PBS-2), this question can only be scored "D".

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The core information is presented in the in the PBS in the following pages:

- Pages 20-24 a discussion of expenditure policies and priorities
- Page 18 an estimate of total expenditures.

However, since the PBS is considered "published late" (see Indicator PBS-2), this question is scored "D".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's expenditure policies and priorities.

Comments: The PBS includes the core information and we should not "penalize" it again if it is published late since this was already taken into account in PBS-2

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's expenditure policies and priorities.

Comments: The Pre-Budget Statement presents information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget. This includes a discussion of expenditure policies and priorities, an estimate of total expenditures and some elements beyond the core elements including sub-expenditure estimate such as wages, purchase of good and services, interest payments, subsidies, other spending and investments. This is to be found on pages from 21 to 24. <https://cutt.ly/IQZFLX9>

IBP Comment

Thank you to both reviewers for these comments. Unfortunately, since the PBS is "published late" (see Indicator PBS-2), this question can only be scored "D".

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The core information is presented in the following pages:

- Page 25-29 discussion of revenue policies and priorities
- Page 18 an estimate of total revenue.

However, since the PBS is considered "published late" (see Indicator PBS-2), this question is scored "D".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: Similar to previous question. We shouldn't penalize then twice

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: The Pre-Budget Statement presents information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget. This includes a discussion of revenue policies and priorities, an estimate of total revenue and some elements beyond the core elements including sub-revenue estimate such as tax, non-tax, grants, miscellaneous revenues. This is to be found on pages from 25 to 28. <https://cutt.ly/CQZFCaN>

IBP Comment

Thank you to both reviewers for these comments. Unfortunately, since the PBS is "published late" (see Indicator PBS-2), this question can only be scored "D".

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

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

The three estimates related to the government borrowing and debt are presented in pages 30 and 31.

However, since the PBS is considered "published late" (see Indicator PBS-2), this question is scored "D".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Similar to previous questions. A late publication is not part of this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The three estimates related to the government borrowing and debt are presented in pages 30 and 31 <https://cutt.ly/xQZFV6E>

IBP Comment

Thank you to both reviewers for these comments. Unfortunately, since the PBS is "published late" (see Indicator PBS-2), this question can only be scored "D".

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/0ab81d90-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In 2019 we had presented multi-year expenditure estimates by only one of the three expenditure classifications; however for FY2020/2021 we found it more convincing to have one year multi-forecast due to the uncertainty that accompanied COVID-19. Also we want highlight that the Ministry of Finance is currently discussing the new unified budget act at the parliament, which includes presenting medium term fiscal outlook for Three years. Page Number 18. <https://cutt.ly/fQZFN4y>

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

Link for economic classification: <https://api.mof.gov.eg/api/containers/files/download/c6eae9c0-4ddc-11eb-a0cd-09626ed499dc.pdf>

Link for Functional classification: <https://api.mof.gov.eg/api/containers/files/download/e2e870c0-4ddc-11eb-a0cd-09626ed499dc.pdf>

Comment:

Two of the three classification presented in the enacted budget

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Enacted Budget present expenditure estimates by all of the three expenditure classifications (by administrative, economic, or functional classification). First: Economic classification Pages 52 to 99 <https://cutt.ly/NQZF0rT> Second: Functional classification Pages 134 to 219 <https://cutt.ly/PQZF2ER> Third: Administrative classification is divided into 3 Bodies (Administrative Body, Local Administration, and Services Authorities). These 3 Bodies have separate links to their budgets: - Administrative Body الجهاز الإداري: <https://cutt.ly/7QZF96E> <https://cutt.ly/tQZF8jn> - Local Administration الإدارة المحلية: <https://cutt.ly/pQZF4ZX> - Services Authorities الهيئات الخدمية: <https://cutt.ly/iQZF749>

Researcher Response

Thank you to the reviewers for their comments. Answer choice "b" is maintained as administrative classification is not presented. The disaggregation of budget under central, local and service categories is a different kind of classification. In Egypt there are over 30 ministries. Please see pages 82-88 of the Budget Manual (<http://www.mof.gov.eg/MOFGallerySource/English/budget-manual-2016.pdf>) for a complete list of central administrations in Egypt. The budget for none of these administrations is listed in the Approved Budget. Therefore, response (b) maintained.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Economic classification

Functional classification

Source:

Link for economic classification: <https://api.mof.gov.eg/api/containers/files/download/c6eae9c0-4ddc-11eb-a0cd-09626ed499dc.pdf>

Link for Functional classification: <https://api.mof.gov.eg/api/containers/files/download/e2e870c0-4ddc-11eb-a0cd-09626ed499dc.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: • Administrative classification • Economic classification • Functional classification

Comments: Enacted Budget present expenditure estimates by all of the three expenditure classifications (by administrative, economic, or functional classification). First: Economic classification Pages 52 to 99 <https://cutt.ly/sQZGqyO> Second: Functional classification Pages 134 to 219 <https://cutt.ly/DQZGejZ> Third: Administrative classification is divided into 3 Bodies (Administrative Body, Local Administration, and Services Authorities). These 3 Bodies have separate links to their budgets. Please refer to the full documents mentioned below: - Administrative Body الجهاز الإداري: <https://cutt.ly/fQZGr8k> <https://cutt.ly/0QZGyKM> - Local Administration الإدارة المحلية: <https://cutt.ly/xQZGpwp> - Services Authorities الهيئات الخدمية: <https://cutt.ly/RQZGaQU>

Researcher Response

Thank you to the reviewers for their comments. Answer choice "b" is maintained as administrative classification is not presented. The disaggregation of budget under central, local and service categories is a different kind of classification. In Egypt there are over 30 ministries. Please see pages 82-88 of the Budget Manual (<http://www.mof.gov.eg/MOFGallerySource/English/budget-manual-2016.pdf>) for a complete list of central administrations in Egypt. The budget for none of these administrations is listed in the Approved Budget. Therefore, response (b) maintained.

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the

meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:

Link:

<https://www.mof.gov.eg/ar/posts/stateGeneralBudget/5fdab1c97452020007052b57/2021%2020%20D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20D8%B9%D8%A7%D9%85%D8%A9>

Comment:

The EB does not present the expenditure by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Actual Expenditures for programs are presented among Enacted Budget. More specifically from 82 to 87, which presents Subsidies Grants and Social Benefits Chapter. For example, GASC program subsidies which represents the spending allocations for the ration card food programs, social security benefits program which represents spending allocations for cash transfers programs (Takaful and karama), and social assistance benefits program which represents treasury contributions to pensions program. The spending allocations for this chapter reached less than two-third expenditures allocations in the state budget. <https://cutt.ly/ZQZGd7o>

Researcher Response

Thanks for the government comments. I believe the answer remains "D" since the subsidies do not seem to come under specific ministries.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/8810d340-4ddc-11eb-a0cd-09626ed499dc.pdf>

Comment:

The EB presents revenue estimates by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Enacted Budget present revenue estimates by category (such as tax and non-tax). Please refer to pages from 100 to the end in this link

for the enacted budget published at MoF website: <https://cutt.ly/LQZGgBl>

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/8810d340-4ddc-11eb-a0cd-09626ed499dc.pdf>

Comment:

The EB presents revenue categories like Taxes, "Grants", "Other revenues" and some loans, but the categories are not disaggregated further than that (for example, to individual income tax). Hence answer "C" is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: The link that was used by the researcher doesn't refer to the detailed revenue in the Enacted Budget. A more detailed breakdown of revenues of the general state budget is available starting on pages 100 to 131. <https://cutt.ly/hQZGk9H>

Researcher Response

Based on the information provided I changed the answer to "A"

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

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/d24d1a40-4003-11eb-8fb9-8b73b91cd2b3.pdf>

Link: <https://api.mof.gov.eg/api/containers/files/download/8810d340-4ddc-11eb-a0cd-09626ed499dc.pdf>

Comment:

two of the three elements are presented in the EB

- Page 7 of the approved EB (the first link above) has the amount of net new borrowing required during the budget year;

- Page 28 of the approved EB (the second link above) has the interest payments on the outstanding debt for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Yes, data for three estimates are presented. As per, the interest payments, and net borrowing for the FY2020/2021, they are presented in the enacted budget document pages 3& 5 in this link: <https://cutt.ly/SQZGxs2> Moreover, total outstanding debt is presented in the Citizen Budget page 33 in this link: <https://cutt.ly/6QZGc0v>

Researcher Response

Based on the provided information, I changed the answer to "A"

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/8e2e51f0-7517-11eb-a441-5b53fbc7c922.pdf>

Comment:

The CB provides information beyond the core elements. For the example, the CB included several programs that the government is giving attention and spending on it, such as education, health and investment. See pages 9, 10, 11, 13, 14, 15, and 18.

The CB provides expenditure and revenue totals; the main policy initiatives in the budget; the macroeconomic forecast upon which the budget is based; and information beyond the core, but we cannot find contact information for follow-up by citizens, so score this question "B".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: The CB provides information beyond the core elements. For example, the CB included several programs that the government is giving attention and spending on, such as education, health and investment. See pages 9, 10, 11, 13, 14, 15, and 18. It also provides expenditure (page 9) and revenue totals (pages 9); the main policy initiatives in the budget (pages 30 to 32); the macroeconomic forecast upon which the budget is based (page 14); and information beyond the core related to spending allocations to COVID-19. As for the contact, information for the Ministry of Finance is available on the cover page where all social accounts are located, as well as the Email for the contact in-charge in the Ministry of finance (mailto:g.gov.mof@fm). Link to the CB: <https://cutt.ly/UQZGb4s>

Researcher Response

Thanks for the government comments, I changed the answer to "A" based on the provided information

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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.).

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/8e2e51f0-7517-11eb-a441-5b53fbc7c922.pdf>

Twitter: <https://twitter.com/MofEgypt/status/1305861511290777600>

Comment:

The CB disseminated through: 1) MOF website and 2) Twitter

There has been some news coverage of the CB (t.ly/veRs), but since the news sites covering the CB are not government-run, we cannot consider them a means of dissemination.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: The answer should be "a" because the citizen budget was published online, distributed at events throughout the country, and several videos were produced. The following links are proof to the dissemination process: -September 2020, videos, press releases, and Facebook posts announcing the dissemination of the CB for FY 2020/2021 in Alexandria and Fayoum: • a video on TV announcing the publishing of CB: <https://www.youtube.com/watch?v=S9sUxoOn8UA> • a video on MoF's YouTube page: <https://www.youtube.com/watch?v=3LWTfPwrKdW> (Minute 2:35 shows the dissemination of CB to citizens and public officials) - a video on MoF's YouTube channel while the Transparency Unit is taking notes of the required information to include in the 2021 CB <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> (Minute 9: 52 how Disabled & women needs were reflected, and taking into count, Minute 42:23 governor responding to comments from citizens on the social spending and

investment projects mentioned in CB) (starting minute 5:12 showing citizens commenting on the social spending and investment projects mentioned in CB while the Transparency Unit is taking notes of the required information to include in the coming 2021 CB) • Press Release: <https://www.elbalad.news/4504347> • Facebook Post: https://m.facebook.com/permalink.php?story_fbid=3937924892901200&id=175985652428495 • Radio intervention <https://cutt.ly/qQZGmL1> -October 2020, Facebook posts about the dissemination of the CB for FY 2020/2021 in Alexandria: <https://cutt.ly/wQZGQ5m> <https://cutt.ly/RQZGW7j> - a video on MoF's YouTube channel while the Transparency Unit is taking notes of the required information to include in the 2021 CB <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> (Minute 42:23 governor responding to comments from citizens on the social spending and investment projects mentioned in CB) (starting minute 5:12 showing citizens commenting on the social spending and investment projects mentioned in CB while the Transparency Unit is taking notes of the required information to include in the coming 2021 CB)

Researcher Response

Thanks for the government response, I changed the answer to "A" based on the provided information.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

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.

Source:

Link: <http://budget.gov.eg/Budget20202021>

Link: <https://www.youtube.com/watch?v=3LWTFPrKDw>

Comment:

The Executive published a video report (above) about public meetings that took place in one of Egypt's governorates (Fyoum) on how the governorate's budget is prepared and the concept of participatory budgeting. The meeting brings together public officials as well as citizens to discuss the public needs. While the meeting is a good policy, however, it's not a national mechanism where citizens can meet with the public officials normally and can be heard.

Also, the executive (MOF) established an accessible website (above) where citizens can learn about the budget, but they don't have a say in it, the website format is only to inform citizens not to provide a mechanism where they can engage and have a say on how the spending should look like.

Finally, it is not clear how the executive collected inputs specifically for the Citizens Budget, so we are scoring this question "D".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Firstly, MoF Communication Unit works closely with the Transparency & Citizen Engagement Unit as well as the Media Unit by collecting peoples inputs and frequently asked questions (FAQ) from comments and posts on MoF social media channels and accordingly the Transparency Unit and the Media Unit added the required information from citizens about investment projects, social spending, spending on education and health sectors as well as debt structure and risk in the CB as well as in press releases about the CB. Secondly, the interactive MOF budget website allows citizens to send feedback and communicate with MOF transparency team directly and get direct responses. For example, including the frequently

asked questions and their answers section was based on public demand prior to publishing citizen budget. Also, the Transparency & Citizen Engagement Unit has held a few introductory sessions for the participatory budgeting initiative in Alexandria where citizens, public officials, civil society organizations and students discussed the information they require to be shown in CB for better citizen understanding of investment projects, debt structure and risks, etc.. *Meetings with civil society organizations and citizens in the Governorate of Alexandria in September 2nd 2020 to reflect their concerns and needs in 20-21 CB: <https://www.facebook.com/794615087383525/posts/1706042919574066/> Interactive MoF budget link: <http://www.budget.gov.eg/Budget20202021> Further, public hearing sessions and meetings with civil society organization are deployed not only to understand the needs of citizens and the development projects they are looking forward to but also to know what kind of information they are seeking about the budget in order or MoF to include in the citizen budget and this can be seen through the following videos taken throughout our on-ground endeavors: - a video on MoF's YouTube channel while the Transparency Unit is taking notes of the required information to include in the 2021 CB Minute (1:02) <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> (Minute 9: 52 how Disabled & women needs were reflected, and taking into count, Minute 42:23 governor responding to comments from citizens on the social spending and investment projects mentioned in CB) (starting minute 5:12 showing citizens commenting on the social spending and investment projects mentioned in CB while the Transparency Unit is taking notes of the required information to include in the coming 2021 CB) *Meetings with civil society organizations and citizens in the governorate of Alexandria <https://cutt.ly/YQZGFNa> (this video is for an event that took place prior to September 2020, however due to technical issues the video was posted on MoF YouTube channel on a later date) Additionally, we exerted efforts into reaching out to people through on-ground efforts as shown in the below video taken in Cairo where we ask pedestrians about what kind of information they would like to see in the CB and explained what the State's budget is, the objectives behind the comprehensive economic reform program, the prioritization of social spending, social spending on education and health sectors and participatory budgeting. <https://cutt.ly/XQZGHJK> <https://cutt.ly/7QZGKWK> Besides we have been exerting efforts to reach out to school and university students in ways that appeal to them which include budget games, online stimulations and video conferences to raise financial awareness, spread financial literacy and equip them to become active citizens as shown in the below video <https://cutt.ly/FQZGXLj>

Researcher Response

Thanks for the government response and information. I changed the response to "C" based on the information provided

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a" a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

Link:

<https://www.mof.gov.eg/ar/posts/stateGeneralBudget/5fdd5876c21a6d0007c0277f/%202021%2020%20D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86%20%22%D8%AD%D9%82%D9%83%20%D8%AA%D8%B9%D8%B1%D9%81%20%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A8%D9%84%D8%AF%D9%83%22%20%D9%84%D8%B9%D8%A7%D9%85>

Comment:

A citizen version of budget documents is published for two of the four stages of the budget process (formulation and enactment).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: MoF disagrees with the comment of the reviewer because MoF publishes citizen version for documents released during 3 stages and not just 2 of the budget cycle which are: 1- formulation (PBS, EBP, COVID Spending Brief, Children Spending Highlight) 2- enactment (CB) 3- implementation (MYR) The links of Citizen Version produced during Budget Formulation: • Citizen version of Pre-budget 20/21 (Arabic Version): <https://cutt.ly/EQZGN6e> • Citizen version of PBS 20/21 (English Version): <https://cutt.ly/NQZG1k0> • Citizen version of EBP FY20/21: <https://cutt.ly/VQZG2jX> The link of the CB: • COVID19 Spending Co-published Report 20/21: <https://cutt.ly/oQZG4Su> The links of Citizen Version produced during Budget Enactment: • Citizen Budget 20/21: <https://cutt.ly/rQZG9Rb> The links of Citizen Version produced during Budget Implementation: • Mid-Year Review 20/21: <https://cutt.ly/KQZG54U>

IBP Comment

Many thanks for the additional notes from the government reviewer.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

The IYR present the expenditure only by economic classification, Please see table 14 (p31-32)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The In-Year Reports present actual expenditures by Economic Classification. Please check all tables of In-Year Report (Financial Monthly Bulletin), December 2020 as follows: <https://cutt.ly/ZQZHwoc>

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Economic classification. Please check all tables of In-Year Report (Financial Monthly Bulletin), December 2020 as follows: <https://cutt.ly/uQZHi96>

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

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

Source:

Link: <https://www.mof.gov.eg/ar/archive/monthlyFinancialReport/general/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1-%D8%B4%D9%87%D8%B1%D9%8A%D8%A9>

Comment:

The IYR does not present expenditure by individual program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Actual Expenditures for programs are presented among "Section 4: Fiscal Sector". More specifically table 14 Continued, in page 32, which presents Subsidies Grants and Social Benefits. For example, GASC program subsidies represents the spending allocations for the ration card on , social security benefits program which represents spending allocations for cash transfers programs (Takaful and karama), and social assistance benefits program which represents treasury contributions to pensions program. The spending allocations for this chapter reached less than two-third expenditures allocations in the state budget. Find below the link: In-Year Report for December 2020 link <https://cutt.ly/KQZHahR>

Researcher Response

Thanks for the government response. The expenditure is there, yes, however, its not by program therefore the answer remains "D"

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

Comparisons are made for expenditures presented in the In-Year Reports. Exp, September report, Table 14 - 'Expenditures breakdown' (page 31-32) provides the original estimate based on the enacted budget along with comparisons of expenditures from the same period from the previous year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

Yes, In-Year Reports present actual revenue by category. Exp, September report, Please see table 11 'Summary of Main Budget Operations' on page 26 provide cumulative data for tax and non-tax revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Yes, In-Year Reports present actual revenue by category. Please see tables 12A, and 12B on page 28, and 29 provide tax and non-tax revenue by category. In-Year Report of December 2020 link <https://cutt.ly/gQZHdqB>

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

IYR Reports present individual sources of actual revenue accounting for all revenue. Exp, September report, Table 12-a and 12-b provide detailed breakdown of revenues by the two broad categories- tax and non-tax.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: IYR Reports present individual sources of actual revenue accounting for all revenue. Exp, September report, Table 12-a and 12-b provide detailed breakdown of revenues by the two broad categories- tax and non-tax. In-Year Report for December 2020 link <https://cutt.ly/MQZHf20>

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

Yes, IYR provided comparisons for revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The December report of the IYR report presented the needed information. Section 4 in our Monthly Bulletin covers the Fiscal Sector. Comparisons are made between actual year-to-date revenues with the same period in the previous year. Table 12a presents the breakdown of the revenues. In-Year Report for December 2020 link <https://cutt.ly/9QZHjFH> From Page 94 to 120

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year

Reports.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

Two of the three estimates related to government borrowing and debt are presented in IYR. Please see, September report:

Net new borrowing (using deficit as a proxy) - page 3

Interest payments can be found on page 32

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Two of the three estimates related to government debt and interest payments are presented in IYR. Government debt is presented in pages from 35 to 42, tables number from 15 to 23. While, interest payments are presented in page 32, table 14 continued. In-Year Report for December 2020 link <https://cutt.ly/aQZHlBk>

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/77e583a0-81a1-11eb-b6d7-4112f26ebae2.pdf>

Comment:

The IYR presented information beyond the core elements. See IYR (September 2020) section 5 (pages 35-42).

We can find interest rates on the debt until September 2020 (see the table at the bottom of page 42); there is also some information on the maturity of new debt issuance on page 41, Schedule 22.

However, it does not look like we have a figure on outstanding debt until September 2020 in this document, so we cannot count fully most of the information in Section 5, as it only goes up to December 2019.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.
Comments: The IYR (December 2020) section 5 (pages 35-42) provide details on the composition of debt- total debt, whether it is domestic or external, debt servicing, issuance of securities and maturity profile on government bonds. Information on debt are quarterly updates. In-Year Report for December 2020 link <https://cutt.ly/xQZHxZr>

Researcher Response
Thanks for the government response. The information provided did not new data, therefore, the answer remains "C"

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

The estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented. Please see page 5.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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.
Comments: Table on page 5 presents the original and revised forecast of nominal GDP, Interest rate, petroleum prices, and wheat prices. There is a narrative discussion on the same page explaining the difference between the original and revised forecast for interest rates, petroleum prices, and wheat prices. The fiscal risks associated to downward revision of real GDP growth, which increases the budget deficit on the same page. Midyear Review 19/20 Link <https://cutt.ly/1QZHvAH>

Researcher Response
The table provides data about previous years, not forecast. Therefore the answer remains the same "C"

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

In the document, you can find actual expenditures through December 2019, but the full budgeted estimates for the year (through June 2020) have not been updated from their original enacted figures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It was found that it would be more convincing not to present revised spending due to the uncertainty that accompanied COVID-19. However, the enacted budget data was presented, beside the data for first half of FY19/20, and period of comparison. Please check the annexes at the end of the mid-year report. Midyear Review 19/20 Link <https://cutt.ly/BQZHnaE>

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

See the first table of the annex (it's on page 26 in the document, page 27 in the PDF).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Comments: Expenditure estimates presented by economic classification - see annexes Tables from page 8 to 15. As for the functional classification, on page 11 of the report functional expenditures allocations of the budget 19/20 for some items are presented; related to health, and education sectors. Moreover, page 9 presents expenditures allocations for social welfare programs, such as cash transfers, farmer subsidies, pensions, and export subsidies. Midyear Review 19/20 Link <https://cutt.ly/pQZHQRb>

Researcher Response

Based on the provided information, the answer remains "C"

IBP Comment

IBP agrees with the comment of the researcher. The functional classification noted by the government is not for all expenditures.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Economic classification

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

See the first table of the annex (it's on page 26 in the document, page 27 in the PDF).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Economic Classification Functional Classification

Comments: Expenditure estimates presented by economic classification - see annexes Tables from page 8 to 15. As for the functional classification, on page 11 of the report functional expenditures allocations of the budget 19/20 for some items are presented; related to health, and education sectors. Moreover, page 9 presents expenditures allocations for social welfare programs, such as cash transfers, farmer subsidies, pensions, and export subsidies. Midyear Review 19/20 Link <https://cutt.ly/2QZJwim>

Researcher Response

Based on the provided information, the answer remains the same

IBP Comment

IBP agrees with the comment of the researcher. The functional classification noted by the government is not for all expenditures.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

No such information presented in the MYR

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: The Mid-Year Review presents estimates for some programs accounting for less than two-thirds of expenditures. On page 9 of the report expenditures allocations for social welfare programs are presented, such as cash transfers (takaful and karama), farmers' subsidies, pensions, export subsidies, insurance subsidies, and housing subsidies program. Midyear Review 19/20 Link <https://cutt.ly/pQZJeQy>

Researcher Response

Thanks for the government answer. The expenditure is there but not in programs under ministries, therefore, the answer remains "D"

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

You can find actual revenues through December 2019, but the full budgeted estimates for the year (through June 2020) have not been updated from their original enacted figures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The annexes attached to the MYR reflect the enacted budget data, as well as the data for the first half of FY19/20, and the period of comparison. Please check the annexes at the end of the mid-year report. Midyear Review 19/20 Link: <https://cutt.ly/MQZJtQl>

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

You can find actual revenues by category through December 2019, but the full budgeted estimates for the year (through June 2020) have not been updated from their original enacted figures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: As mentioned in the answer of Q.80, revenue estimates are not updated during the course of the FY, only data for the enacted budget, data for the 1st half of FY19/20, and the period of comparison are presented. and Accordingly, updated revenue estimates for the budget year underway by category (such as tax and non-tax) are not presented. Midyear Review 19/20 Link <https://cutt.ly/HQZJusw>

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/fdb05af0-8d77-11eb-b0b8-c75e83c9d964.pdf>

Comment:

You can find individual sources of revenues through December 2019, but the full budgeted estimates for the year (through June 2020) have not been updated from their original enacted figures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: We find that the researcher is referring to whether Mid-year presents revenue estimates updates. However, it is clear from the question that it only inquires about presenting updated individual sources of revenue for the budget year, and which is already in the report. This differs from questions 80, and 81, which was inquiring whether the revenues "estimates" were updated or not. The Mid-Year Review presents individual sources of revenue accounting for all revenue. Please find the links below (link for midyear review) Annexes tables, Pages from 2 to 7: Midyear Review 19/20

Link <https://cutt.ly/BQZJon2>

Researcher Response

There is no individual source of revenue, therefore, the answer remains "D"

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

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/db586290-8af7-11eb-bafe-c9b63e08321e.pdf>

Comment:

See page 4 for deficit figure (net new borrowing), and interest rates and payments on page 24; but other than that there are no other full-budget-year figures (i.e. through the end of the 2019/2020 fiscal year)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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.

Comments: Estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented. Page 23 of the report presents the differences between debt estimates, along with a descriptive narrative. Moreover, on page 5, a table at the top of the pages presents the differences for the interest payments estimates, and a descriptive narrative is presents on the third paragraph of the top of page 6. Midyear Review 19/20 Link <https://cutt.ly/mQZJapv>

Researcher Response

Based on the provided information the answer remains "C"

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

The YER only has tables, there is no narrative to explain any of the deviations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included. With the transformation to program based budgeting for the next round, narrative discussion would be included. See the whole report. Year-End Report 19/20 Link: <https://cutt.ly/NQZJfEM>

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

The YER report presented expenditures only by economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Year-End Report present expenditures by economic classification. The line items presented are: "Wages and Salaries", "Purchase of Goods and Services", "Interest Payments", "Subsidies, Grant and Social Benefits", "Other Expenditures" and "Purchase of Non-Financial Assets". Year-End Report 19/20 Link: <https://cutt.ly/CQZJtR> Moreover, the administrative classification for FY19/20 actuals is presented on a separate annex uploaded at MOF website in the link as follows: Administrative classification for FY19/20 actuals <https://cutt.ly/MQZJkvS>

Researcher Response

Thanks for the government response. The second link isn't working and we looked in the archive and found no new information to change the answer from "C". Therefore, the answer remains "C"

https://web.archive.org/web/20210121045109/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

<https://web.archive.org/web/20210121045950/http://www.mof.gov.eg/MOFGallerySource/Arabic/Closing-Account-Administrative19-20.pdf>

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: - Administrative classification - Economic classification

Comments: The Year-End Report present expenditures by economic classification. The line items presented are: "Wages and Salaries", "Purchase of Goods and Services", "Interest Payments", "Subsidies, Grant and Social Benefits", "Other Expenditures" and "Purchase of Non-Financial Assets". Year-End Report 19/20 Link: <https://cutt.ly/YQZJlBr> Moreover, the administrative classification for FY19/20 actuals is presented on a separate annex uploaded at MOF website in the link as follows: Administrative classification for FY19/20 actuals <https://cutt.ly/OQZJxgo>

Researcher Response

The answer remains as it is

IBP Comment

See note in Question 85.

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

The YER FY 2019-20 does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures. On the bottom of page 19 and on page 20, chapter *المزايا الإجتماعية الدعم والمنح* Subsidies Grants and Social Benefits presents spending allocations on programs, such as GASC (the ration card food programs), social security benefits program which represents spending allocations for cash transfers programs (Takaful and karama), and social assistance benefits program which represents treasury contributions to pensions program. The spending allocations for this chapter reached less than two-third expenditures allocations in the state budget. Find below the link: Administrative classification for FY19/20actuals <https://cutt.ly/gQZJc55>

Researcher Response

Thanks for the government information, we believe that the answer shall remains "D" because the subsidies are not listed under ministries.

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

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included. Please see pages 5-11.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included. With the transformation to program based budgeting for the next round, narrative discussion would be included. Please see pages 2-8. Year-End Report 19/20 Link: <https://cutt.ly/8QZJb97>

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

Please see pages 5-11 for revenue estimates by three categories- taxes, grants and non-tax revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Year-End Report presents revenue estimates by category. Please see pages 2-8. Year-End Report 19/20 Link: <https://cutt.ly/GQZJmX0>

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Year-End Report presents individual sources of revenue accounting for all revenues. Please see pages 2-8. Year-End Report 19/20 Link: <https://cutt.ly/KQZJWjF>

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

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year

for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

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. Please see pages 1-4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, with no narrative. By the second round of score the narrative would be presented, as was communicated by the transparency unit to the final account department. Kindly see pages from 1 to 4 Year-End Report 19/20 Link: <https://cutt.ly/KQZJWjF>

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

See pages 1-4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: • The amount of net new borrowing required during the budget year • The interest payments on outstanding debt for the budget year
Kindly see pages from 1 to 4 • Year-End Report 19/20 Link: <https://cutt.ly/KQZJWjF>

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: By the second round of score the differences between macroeconomic assumptions for the fiscal year and the actual outcome for that year would be presented, along with a narrative discussion, as was communicated by the transparency unit to the final account department.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: By the second round of score the differences between macroeconomic assumptions for the fiscal year and the actual outcome for that year would be presented, along with a narrative discussion, as was communicated by the transparency unit to the final account department.

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

No, estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: No, estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented. With the transformation to program-based budgeting for the next round, the required data would be included.

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

No, estimates of the differences between the original estimates of non-financial data on results and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Although 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, different departments at MoF would be motivated to work in producing that type of data. Those departments are the Final Accounts, Economic justice Unit, and Woman and Equal opportunities Unit.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented. However, for the next round of scoring, the final accounts department at MOF would be motivated to produce general government data. which accounts for the extra-budgetary funds (Social Insurance Funds, National Investment Bank spending allocations).

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

Link: <https://api.mof.gov.eg/api/containers/files/download/c1dc8e90-4605-11eb-92db-1f8047e20bcb.pdf>

Comment:

The financial statement is neither part of the Year-End Report nor released as a separate report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: No, a financial statement is neither part of the Year-End Report nor released as a separate report. However, for the public corporations - affiliated to the state budget- the financial statements were published at MoF for the year 2018-2019, this would be replicated for the following years.

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

Comment:

The SAI has not released these audits to the public

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The SAI has conducted one of the three types of audits, and made them available to the public.

Comments: Answers "b" and "c" may be selected even if the Audit Report is not publicly available. In previous section we said that a financial audit report was produced but was not published

Government Reviewer

Opinion: Agree

Comments: It is important to refer to SAI Law 144-year 1988 (<https://cutt.ly/eQCKrQM>) where band 18 of section 4 page 12 mentions that all SAI compliance, financial and performance reports are presented at and discussed with Parliament specialized committees and MoF. Here's a link to a scanned copy of the letter sent by SAI head to Finance Minister to discuss SAI recommendations on its reports (<https://cutt.ly/eQCKrQM>) SAI discusses its compliance, financial and performance reports at the Parliament with the specialized committees of the Parliament each in its respective area of expertise. Further, the minutes and concluding remarks of these debates are made available to the public through: 1-The Parliament Library which is accessible to citizens 2-Inquiry forms submitted by citizens to their respective Parliament representatives so that they may get answers to their inquiries about the findings and concluding remarks of these debates

IBP Comment

Thank you to the government reviewer for the additional comments, and to the peer reviewer for the note. In regards to the peer reviewer's note, even though this question may be scored "B" or "C" even if the Audit Report (the audit of the government's financial accounts) is not publicly available, we cannot score this question higher than a "D" given that NO audit (whether compliance audit, performance audit or financial audit) is publicly available.

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

Comment:

The SAI has not released this to the public

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: The question is not about publication

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: All expenditures within the SAI's mandate have been audited, and the last audit reports are submitted to parliament to be discussed in May 2020. Kindly check the following link for the media coverage. <https://www.almasryalyoum.com/news/details/1974027> Chapter 1 in the SAI law number 144 of year 1988 states the different entities under the supervision of SAI including the units composing the State administrative apparatus, public institutions, among others. Kindly check the following link for the full law: http://asa.gov.eg/attach/asa_law_reg.pdf

IBP Comment

Thank you to the reviewers for their comments. By OBS methodology, because the Audit Report is not published/ made publicly available (see Question AR-2 for more information), we cannot score this question higher than a "D".

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

Comment:

The SAI has not released this to the public

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: Chapter 1 in the SAI law number 144 of year 1988 states the different entities under the supervision of SAI including the units composing the State administrative apparatus, public institutions, among others. Kindly check the following link for the full law http://asa.gov.eg/attach/asa_law_reg.pdf

IBP Comment

Thank you to the reviewers for their comments. By OBS methodology, because the Audit Report is not published/ made publicly available (see Question AR-2 for more information), we cannot score this question higher than a "D".

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

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

Source:

Comment:

The SAI has not released this to the public

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content and is the report is shared with the Parliament, its specialized committees and with MoF. It is important to refer to SAI Law 144-year 1988 (<https://cutt.ly/eQCKrQM>) where band 18 of section 4 page 12 mentions that all SAI reports have analytical executive summaries on budget financials and performance.

IBP Comment

Thank you to the reviewers for their comments. By OBS methodology, because the Audit Report is not published/ made publicly available (see Question AR-2 for more information), we cannot score this question higher than a "B".

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

This is not released to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: I don't have access to an audit report but based on previous questions, an audit report is prepared by the SAI. The question is not about its publication

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

Comments: The executive reports publicly on what steps it has taken to address audit findings. The following online press link shows the executive reply to each major recommendation mentioned in the audit report. <https://www.almasryalyoum.com/news/details/1965973>

Researcher Response

The link provided is extremely old (looks to be from 2008), we cannot count it here unfortunately. The answer remains "D"

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

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

This is not released to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: I don't have access to an audit report but again answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Comments: The Parliament calls on the executive to respond to some major findings of the audit report in a Parliament session in the presence of specialized Parliament committees and journalists. And the executive reply is published in the public official gazette and online press. An example of the published responses by the executive published on online press can be found the below link <https://www.almasryalyoum.com/news/details/1965973>

Researcher Response

The link provided is extremely old (looks to be from 2008), we cannot count it here unfortunately. Therefore, the answer remains the same "D"

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in*

Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or

- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

There is no IFI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: The Egyptian Cabinet's Information and Decision Support Centre (IDSC) is a governmental body affiliated to the Egyptian Cabinet, and is one of the distinguished Think Tanks in Egypt. Its main task is to support decision-makers with regards to economic, social and political issues, while placing emphasis on priority issues to foster the reform efforts that push the development march forward, kindly find below the link including some of their papers related to economic issues: <https://www.idsc.gov.eg/IDSC/DocumentLibrary/List.aspx?cid=8&sid=4>

Researcher Response

While the IDSC does indeed support the Cabinet in regards to economic, social and political issues, their main mandate general mandate is not oversight and analysis of fiscal policy that is forward-looking (and that covers the national budget process). This, among other reasons, means we cannot count it to be an Independent Fiscal Institution. Therefore, the answer remains "D"

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature

and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

There is no IFI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Comments: The IDSC does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive. This is reflected through their multiple economic reports: 1- Economic Outlook - Tax Policies:

<https://www.idsc.gov.gov/IDSC/DocumentLibrary/View.aspx?id=4692> 2- Economic Outlook - Monetary Policies:

<https://www.idsc.gov.gov/IDSC/DocumentLibrary/View.aspx?id=4630> 3- Economic Outlook - Foreign Trade:

<https://www.idsc.gov.gov/IDSC/DocumentLibrary/View.aspx?id=4396>

Researcher Response

While the IDSC does indeed support the Cabinet in regards to economic, social and political issues, their main mandate general mandate is not oversight and analysis of fiscal policy that is forward-looking (and that covers the national budget process). This, among other reasons, means we cannot count it to be an Independent Fiscal Institution. Therefore, the answer remains "D"

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

There is no IFI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: As mentioned in Q.104, the IDSC does not publish its own costings of new policy proposals to assess their impact on the budget, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive, reflected through their multiple economic reports: 1- Economic Outlook - Tax Policies: <https://www.idsc.gov.gov/IDSC/DocumentLibrary/View.aspx?id=4692> 2- Economic Outlook - Monetary Policies: <https://www.idsc.gov.gov/IDSC/DocumentLibrary/View.aspx?id=4630> 3- Economic Outlook - Foreign Trade:

<https://www.idsc.gov.gov/IDSC/DocumentLibrary/View.aspx?id=4396>

Researcher Response

While the IDSC does indeed support the Cabinet in regards to economic, social and political issues, their main mandate general mandate is not oversight and analysis of fiscal policy that is forward-looking (and that covers the national budget process). This, among other reasons, means we cannot count it to be an Independent Fiscal Institution. Therefore, the answer remains "D"

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

There is no IFI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Rarely (i.e., once or twice).

Researcher Response

While the IDSC does indeed support the Cabinet in regards to economic, social and political issues, their main mandate general mandate is not oversight and analysis of fiscal policy that is forward-looking (and that covers the national budget process). This, among other reasons, means we cannot count it to be an Independent Fiscal Institution. Therefore, the answer remains "D"

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and

approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

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

Source:

Comment:

There is no media coverage that tells that the full parliament nor a parliament committee debated budget policy prior to the tabling of the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: The legislative discusses the budget policy starting March, way before the Executive's Budget Proposal is submitted to the Parliament (usually in April-May) and more than three months before the beginning of the fiscal year (July 1st) Kindly find the below link showing the remarks of the parliament on the budget proposal data sent by MoF prior to the submission of the EBP to the Parliament.

https://drive.google.com/file/d/1qucBG4BrYHI_Ofq1uBgkmWU1q-2-ZZv3/view?usp=sharing

Researcher Response

Indeed, legislative committees are discussing the 2020/21 budget proposal here, but it seems to be after the budget proposal is submitted to parliament (see page 156 where the date of discussing the budget of the National Women's Council is said to be June 1, 2020). Therefore, the answer remains "D"

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

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

Several media reports covered that the legislature received the EBP in April 2020

t.ly/uGak

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

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

Source:

Link: <https://www.almasryalyoum.com/news/details/1989198>

Comment:

The legislature approved the budget proposal less than one month before the start of the budget year. The FY starting on 1st July 2020, the budget was approved by parliament on June 17th 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The legislator approves the budget of the fiscal year 2020/2021 in 14th of June 2021, which is considered less than one month, but at least by the start of the fiscal year that starts in 1st of July

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by

the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Link for the Egyptian constitution: https://www.constituteproject.org/constitution/Egypt_2014.pdf

Link for the Parliament bylaws: <https://goo.gl/bLKRHM>

The Official Gazette (The parliament bylaws): <https://manshurat.org/node/1636>

Parliament discussed budget: <https://goo.gl/9ZhB7W>

Comment:

Article (124) of the Egyptian constitution sets the role of the Egyptian parliament in reviewing and amending the executive budget. Also, the Parliament bylaws articles 148 and 151 regulates how the parliament can amend the budget. The bylaws was approved in 2016 and not amendment since then.

However, as the Parliament Watch on Egypt suggests, checks and balances by legislature are limited especially when concerning ministries of defense and interior. See: https://timep.org/wp-content/uploads/2018/11/TIMEP-EPW-report_sessionIII-11-29-18PRINT-2.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Comments: Band 124 of the Egyptian Constitution (https://www.constituteproject.org/constitution/Egypt_2014.pdf?lang=ar), explicitly states that there is no limitation whatsoever on the legislature and its authority to modify, add or remove, approve or reject the entire budget and any of its expenditure items or sectors. The budgets of the ministries of Interior and Defense are overseen by the Parliament in the same way the budgets of other ministries are. However they are considered more sensitive since they pertain to security and public safety.

Researcher Response

Thank you for the government review. Legally speaking they have the power to amend and change anything, however, in practice, they avoid changing anything in security spending. Therefore, I am going to change the answer to "A"

IBP Comment

Many thanks to the Government and researcher for their comments. For consistency across all OBS countries, the answer is revised from "A" to "B". While the constitution places no restrictions on parliament, its role as an oversight institution is limited in certain sectors (as is noted in the original response).

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<https://www.almasyalyoum.com/news/details/1988244>

Comment:

Yes, the legislature used its authority in law to amend the Executive's Budget Proposal.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: In accordance with law 124 of the Egyptian constitution and internal regulation 144, the parliament practices its unwavering constitutional right to amend and comment on all reports around the budget cycle. This includes the right to amend the executive budget proposal when necessary. The executive budget proposal acts as an introductory document presented to the parliament before drafting the budget in order for the parliament to review and amend when necessary. Here's a link to a copy of the parliament letter to MoF where each specialized committee including the committees for Health, Labor, Social Solidarity & Education sent to MoF in response to EBP. For example, the Health Specialized Committee is asking MoF to include an extra EGP 9 Billion appropriation to combat COVID-19
https://drive.google.com/file/d/1qucBG4BrYHI_Ofq1uBgkmWU1q-2-ZZv3/view?usp=sharing

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

<https://www.youm7.com/story/2020/4/5/%D8%AE%D8%B7%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D8%A4%D8%AC%D9%84-%D8%A7%D8%AC%D8%AA%D9%85%D8%A7%D8%B9%D8%A7%D8%AA%D9%87%D8%A7-%D9%84%D9%85%D9%86%D8%A7%D9%82%D8%B4%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%AC%D8%AF%D9%8A%D8%AF%D8%A9-%D9%84%D8%A3%D8%AC%D9%84-%D8%BA%D9%8A%D8%B1-%D9%85%D8%B3%D9%85%D9%89/4707386>

Comment:

The plan and budget committee meetings were postponed because of COVID and the health ministry restrictions, but it looks like the committee met in June 2020 right before the budget was passed:

<https://www.almasryalyoum.com/news/details/1988244>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: Yes, a specialized committee (Planning & Budget Committee) had at least one month to examine the Executive's Budget Proposal, and it sent a report to MoF with findings and recommendations prior to the budget being adopted as shown in this PDF link page 4 https://drive.google.com/file/d/1sBNCafzocTP_gDwQfYzTcC3MF-elpCAI/view?usp=sharing

Researcher Response

The link shared by the reviewer is an internal document (there was no report that was publicly available). However, we could encourage the MoF to publish such reports on their website. Therefore, the answer remains "C"

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Link [1]: <https://www.youm7.com/story/2020/4/5/%D8%AE%D8%B7%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D8%A4%D8%AC%D9%84-%D8%A7%D8%AC%D8%AA%D9%85%D8%A7%D8%B9%D8%A7%D8%AA%D9%87%D8%A7-%D9%84%D9%85%D9%86%D8%A7%D9%82%D8%B4%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%AC%D8%AF%D9%8A%D8%AF%D8%A9-%D9%84%D8%A3%D8%AC%D9%84-%D8%BA%D9%8A%D8%B1-%D9%85%D8%B3%D9%85%D9%89/4707386>

Link [2]: <https://www.elwatannews.com/news/details/4720193>

Comment:

Early in the pandemic parliament meetings/sessions were postponed because of COVID and health ministry restrictions, but some sector committees did manage to discuss the budget proposal before it came out.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: Yes, specialized committees such as the education, health, agriculture committees had at least one month to examine the Executive's Budget Proposal, and it sent a report to MoF with findings and recommendations prior to the budget being adopted. This can be proven by news on media outlets as the specialized committees convened after the public holiday <https://www.elwatannews.com/news/details/4747608> Kindly find the link below featuring the remarks of the committees on the EBP: (Page 2 features the remarks of the labor committee, the education committee and the social solidarity committee) https://drive.google.com/file/d/1qucBG4BrYHl_Ofq1uBgkmWU1q-2-ZZv3/view?usp=sharing Furthermore, such

committees sent invitation letters to MoF so that they may hold debate and discussion sessions to discuss the committees findings and recommendations prior to the budget being adopted.

Researcher Response

The link shared by the reviewer is an internal document (there was no report that was publicly available). However, we could encourage the MoF to publish such reports on their website. Therefore, the answer remains "C"

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

<https://www.almasryalyoum.com/news/details/2254198>

Comment:

The plan and budget committee examined in-year implementation in 2021, but it did not publish any report with findings and recommendations.

However, by Open Budget Survey methodology we cannot use information from 2021 in the survey, so are scoring this question "D" instead of "C". We could not find evidence from 2020 that the plan and budget committee examined in-year implementation, but are open to any new evidence if the reviewers have it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Comments: Multiple committees examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations. The below link shows a copy of the remarks of the parliament on the in-year implementation and pages 4, 6 & 7 feature recommendations to MoF https://drive.google.com/file/d/1sBNCafzocTP_gDwQfYzTcC3MF-elpCAI/view?usp=sharing Further, the plan and Budget committee of the legislature examined the in-year implementations of the Enacted Budget during the relevant execution period, this is covered in media through the mentioned links. Proofs: <https://gate.ahram.org.eg/daily/News/735587.aspx> In FY2019/20 the Parliament's Planning and Budget Committee exercised its right to amend the budget and to track whether the amendments were applied by the government and thus the parliament blamed the government for not implementing Parliament's recommendations regarding the state's general budget and their shortage to provide support to the ministries of health and education. This came during the committee's meeting to follow up on its recommendations on the 2019/2020 budget and its implementation during the first quarter in the ministries of education and health headed by Yasser Omar, the committee's deputy. The representative of the Ministry of Finance promised to provide the appropriations for the Ministry of Education and educational buildings within two weeks. These recommendations included one billion pounds of support for treatment at the state's expense, 825 million pounds for the plasma collection project, and 100 million pounds for medical councils to establish a hospital in Qalyubia.

Researcher Response

Thanks for the government response. The link to the Google drive is from 2021 (so also too late for our purposes), and the link to the Ahram article is to the first quarter of 2019/2020 - so from 2019. Therefore, the answer shall remain the same

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

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

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

Source:

Comment:

According to Article 24 (pg. 6) of the State budget law 53/1973 the Executive Branch cannot shift money without the approval of the Ministry of Finance (MOF) and the legislative branch, unless the legislative branch delegates its power to MOF. Transfers between line items within the same major heading (chapter) are allowed, provided that those transfers do not exceed 10 percent of the total allocation for that chapter (or 1 percent of the total budget allocated for the ministry requesting the transfer, whichever is less) and that the Ministry of Finance approves the transfers. Any additional amount needs approval of legislature.

Link for the law <https://goo.gl/yFG7c>

Article 124 of the constitution mentions that the approval of the parliament is necessary for the transfer of any funds from one chapter of the budget to another, as well as for any expenditure not included therein or in excess of its estimates.

Link to constitution: https://www.constituteproject.org/constitution/Egypt_2014.pdf

*Note that in April 2020 the legislature on April 21, 2020 approved an amendment to emergency law that gave more power to the executive due to COVID: <https://www.alaraby.co.uk/البرلمان-يمنح-السياسي-صلاحيات-جديدة-ونائبية-تطالب-بتعديل-الرئاسة>

It is not clear whether these amendments enabled the executive to shift funds between administrative units without seeking approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The executive is required by law and internal regulation (the published law in the official gazette is in the above link) to obtain approval from the legislature prior to shifting funds between administrative units as well as adding additional spending, and it does so in practice. For instance, the Parliament, headed by Counselor Hanafi Jabali, Speaker of the Parliament has approved a bill submitted by the government to open an additional appropriation in the state's general budget for the fiscal year 2020/2021.

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

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

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

Source:

Link for the budget law: <https://goo.gl/yFGf7c>

Comment:

According to Article 24 (pg 6) of the budget law the Executive Branch cannot spend excess revenues money. If a ministry believes it needs to make a change in its spending, it must first consult with the Ministry of Finance and obtain prior approval from the parliament, which must pass a law permitting the change.

*Note that in April 2020 the legislature on April 21, 2020 approved an amendment to emergency law that gave more power to the executive due to COVID: <https://www.alaraby.co.uk/البرلمان-يمنح-السياسي-صلاحيات-جديدة-ونائبية-تطالب-بتمديد-الرئاسة>

It is not clear whether these amendments enabled the executive to spend excess revenues without seeking approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain

such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Comment:

We have been unable to find a law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, but are open to revising the answer if one is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature. However, the executive is held accountable by the parliament through lawsuits if the saved funds are not spent before the end of the fiscal year.

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I don't have enough info related to this issue

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Comments: Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations. Band 18 of section 4 of SAI law 144 year 1988 obliges the SAI to send its Audit Report to the Parliament and to the President for their review in a period that doesn't exceed 2 months from the publication of the Closing Accounts. SAI Law: <https://cutt.ly/bQVwMKY>

Researcher Response

Thanks for the government response. Unfortunately, we cannot just reference the law without further evidence that a committee, in practice, examined the Audit Report and published a report with findings and recommendations. Therefore, the response shall remain the same

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Link: https://www.constituteproject.org/constitution/Egypt_2014.pdf

Comment:

Article 216 in the Egyptian constitution says "The President of the Republic appoints the heads of independent bodies and regulatory agencies upon the approval of the House of Representatives with a majority of its members, for a period of four years, renewable once. They cannot be relieved from their posts except in cases specified by law. The same prohibitions apply to them that apply to ministers."

In August 2020, the Egyptian parliament approved the renewal of the term of Hisham Badawy as head of the Accountability State Authority:
<https://www.youm7.com/story/2020/8/16/%D8%B5%D9%88%D8%B1-%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%8A%D9%88%D8%A7%D9%81%D9%82-%D8%B9%D9%84%D9%89-%D8%A7%D9%84%D8%AA%D8%AC%D8%AF%D9%8A%D8%AF-%D9%84%D9%87%D8%B4%D8%A7%D9%85-%D8%A8%D8%AF%D9%88%D9%89-%D8%B1%D8%A6%D9%8A%D8%B3%D8%A7-%D9%84%D9%84%D8%AC%D9%87%D8%A7%D8%B2/4931310>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

<https://www.aljazeera.net/news/arabic/2016/3/29/%D8%A7%D9%84%D8%B3%D9%8A%D8%B3%D9%8A-%D9%8A%D9%82%D9%8A%D9%84-%D8%B1%D8%A6%D9%8A%D8%B3-%D8%A7%D9%84%D8%AC%D9%87%D8%A7%D8%B2-%D8%A7%D9%84%D9%85%D8%B1%D9%83%D8%B2%D9%8A>

Comment:

The current president amended the law to have the powers to remove the head of SAI in July 2015, and the head of the SAI was unilaterally removed by the President in March 2016. Article on amending the law: <http://al-akhbar.com/node/237745> (<http://al-akhbar.com/node/237745>) Article on removing the head of SAI: <https://www.aljazeera.net/news/arabic/2016/3/29/%D8%A7%D9%84%D8%B3%D9%8A%D8%B3%D9%8A-%D9%8A%D9%82%D9%8A%D9%84-%D8%B1%D8%A6%D9%8A%D8%B3-%D8%A7%D9%84%D8%AC%D9%87%D8%A7%D8%B2-%D8%A7%D9%84%D9%85%D8%B1%D9%83%D8%B2%D9%8A>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Comments: <https://manshurat.org/node/13874> Law 89 of 2015 states that the President of the Republic may relieve the heads and members of independent bodies and regulatory bodies from their positions only after the approval of the Parliament with a majority vote as mentioned in the SAI law 144 for 1988 (A published copy of law is in the above link page 18)

Researcher Response

Thanks for the government comments and information. I Changed the answer to "A" based on the law and the mentioned article.

IBP Comment

Thank you to the government reviewer and the researcher for the comments. Despite the mentioned law, given that in practice, the head of the SAI was unilaterally removed by the president in March 2016, the answer is revised from "A" to "B", for cross-country consistency.

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

Link: http://asa.gov.eg/attach/asa_law_reg.pdf

Comment:

According to article 28 law 144/1988, the SAI budget determined by the legislature (see page 20-21 in the document). Answer "C" is chosen because there is no evidence the funding level is consistent with the resources the SAI needs to fulfill its mandate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Comments: <https://manshurat.org/node/13874> A published copy of the SAI law 144 for 1988 in the above link explicitly mentions in band 28 page 20 that The SAI determines its own budget and submits it to the Parliament without even mentioning the items of the budget and with no amendments from the Parliament at all.

Researcher Response

To add a clarification, based on the law, the budget of the SAI is determined by the legislature, but there is no evidence that the funding level is consistent with the resources the SAI needs to fulfill its mandate, so the answer is maintained at "c".

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Link: <https://goo.gl/2Cqh4> (<https://goo.gl/2Cqh4>) (Article 3, page 2)

Comment:

According to Article 3 from the SAI law the SAI have the legal rights to review and audit 7 types of institutions: 1) Public Administrative body; 2) Public companies and its associations; 3) Companies that have public investments; 4) Unions and Syndicats; 5) Political parties, Public media and Political parties media outlets. 6) Other institutions whose its laws provide permission SAI to audit 7)- Any other institutions that receive subsidy from the government

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://manshurat.org/node/13874> The second, third and fourth sections from page 5 to page 23 of SAI Law 144 of 1988 explicitly explain that the SAI have the discretion in law to undertake those audits it may wish to. (Published copy of the law is in the link above)

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality

assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Link: http://asa.gov.eg/attach/asa_law_reg.pdf

Comment:

There is no independent reviewer nor a unit within the SAI that performs a review of the SAI's audit processes

Note that the Accountability State Authority in December 2019 did host a meeting on the features of SAI-issued reports; the requirements needed to prepare audit reports and communicate to stakeholders; measuring the efficiency of the national financial system using international standards; the role of audit reports in enhancing the financial entity efficiency; standards in preparing audit reports; and fundamental requisites for audit report quality.

<http://intosaijournal.org/egypt-winter2020/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

d. Never.

Source:

Comment:

I couldn't find lots of media coverage on such visits, I think the reason behind that is COVID situation in the country and the health ministry restrictions

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Rarely (i.e., once or twice).

Comments: <https://bit.ly/3A8Gbvl> Head of the SAI last took part and testified in hearings of the parliament in 24th of January 2021 and during the hearing, the efforts made by the SAI were reviewed in terms of keeping checks and balances on spending public money in various state agencies and

institutions.

Researcher Response

Thanks for the government response. Unfortunately, this meeting took place in 2021, so cannot count it here.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf .

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Link: <https://www.youtube.com/watch?v=3LWTFPwrKDw>

Link: <https://fb.watch/63NBAGzrnL/>

Comment:

The executive (MOF) created a unit for citizen engagement with an aim that Egyptian citizens can have a say or at least can be part of how the state

spend their money, however, I cannot say that this goal was met. Egyptians are more of a listeners or watchers when it comes to the state budget, they have no say on how the state can spend their money or how to prioritize the spending.

The MOF unit was able to participate [or] to organize an event in the governorate of el-Fayoum (video posted in March 2021 but the event was held in December 2020) on how the governorate's budget is prepared and the concept of participatory budgeting. Most of the attendance were public officials and few citizens where they mainly discussed their needs from the governor to fix something to ease their life. While such event can be considered as a first good step, I cannot take it as an open mechanism where citizens can have a say in the state budget.

Also, The MOF unit organized an online meeting with several young Egyptians from the American University in Cairo (AUC) on the concepts of participatory budgeting and budget preparation, also this is a good step, but too small to be considered as a practice or a significant step in citizen engagement.

The MOF hold two events, one in Fayoum and with the AUC students, however, I am sure how citizens inputs were used in the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: The researcher is only referring to the fact that the Fiscal Transparency and Citizen Engagement Unit is the only mechanism through which people can actually participate, however, it's important to know that Egypt's participation mechanisms are a joint effort between multiple public entities and ministries (MOF-MOJD-MOPED) And while Egypt is in the process of developing its participatory budgeting model which includes budgeting at the national and provincial level (This will include spaces for public participation during budget formulation (including vulnerable and under-represented groups) to provide inputs on what to be included in the budget), several initiatives were implemented to ensure community-based participation and exchange of deliberations to reach communities objectives. One of these objectives is reflected through a pilot project in 2 governorates, namely, the "Upper Egypt Development Project in Qena and Sohag" (UELDP), a project that relies on community participation through public consultations to determine the priority of selected development projects locally. Accordingly, Citizens' participation is in public meetings held at the local level in the development of the annual investment plan. The outcome is community support for development projects to be funded and implemented. Please refer to Consultations in Sohag for 2021/2022 investment plans were held in November 2020: - Please find below links to multiple documents with the names of attendees of one of the consultation meetings in Sohag Governorate with their contact details, signature and type of representation (public officials, individuals, and NGOs) including gender-based and age-range information. The document also includes the outputs in form of needs assessment, area, and the suggested intervention/ project to fulfill/ solve the problem. - A general link for all areas (Marakez) of Sohag:

<http://www.sohag.gov.eg/UELDP/final/consultations/%D8%AC%D9%84%D8%B3%D8%A7%D8%AA%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%2021-22.aspx> - An example for Markaz Sohag:

<http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf> [Extra] a link for videos alternative to community consultations sessions held during FY 2020/2021 due to the COVID-19 situation:

<http://www.sohag.gov.eg/UELDP/final/consultations/ConsultAlternative.aspx> - a video on MoF's YouTube channel while Minute 42:23 governor responding to comments from citizens on the social spending and investment projects mentioned in CB) (starting minute 5:12 showing citizens commenting on the social spending and investment projects mentioned in CB while the Transparency Unit is taking notes of the required information to include in the coming 2021 CB) <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> (Minute 42:23 governor responding to comments from citizens on the social spending and investment projects mentioned in CB) (starting minute 5:12 showing citizens commenting on the social spending and investment projects mentioned in CB while the Transparency Unit is taking notes of the required information to include in the coming 2021 CB) *Public hearing in Etsa municipality in the governorate of Fayoum <https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s> *Public hearing in Yusuf El-Sedek municipality in the governorate of Fayoum <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> *Meetings with civil society organizations and citizens in the governorate of Alexandria <https://www.youtube.com/watch?app=desktop&v=e4-el-EnJ08> Additionally, MOF exerted efforts into reaching out to people through on-ground efforts as shown in the below video taken in Cairo where we explain to pedestrians what the State's budget is, the objectives behind the comprehensive economic reform program, the prioritization of social spending, social spending on education and health sectors and participatory budgeting. - https://drive.google.com/file/d/14eiCGS1ML9_FqPie9RA1nuW2J8vDm-T/view?usp=sharing - <https://drive.google.com/file/d/1niD-v657pvh4i-A5Q6eGu30NOS6e7hr4/view?usp=sharing> Please note that all Videos for Fayoum sessions held in Etsa and Youssef El-Sedeq took place in December 2020, however, due to the videos being filmed by an outsourced company, they have been uploaded on the website after that date. Besides, MOF have been exerting efforts to reach out to school and university students in ways that appeal to them which include budget games, online stimulations and video conferences to raise financial awareness, spread financial literacy and equip them to become active citizens as shown in the below video - https://drive.google.com/file/d/1_r14zrO7c9KebZiLw_XV1h5tYvWv6xS/view?usp=sharing It's worth noting that, because of the interdependence of the governorates on the central budget, the MoF decided that this is the most appropriate mechanism for public participation because it's all reflected in the final state's budget.

Researcher Response

Thanks for the information that the government provided, based on such information I changed the answer to "B"

IBP Comment

Thank you to the government reviewer and researcher for the comments. 1. For cross-country consistency, we score the Sohag and Qena consultations mentioned by the reviewer as a "C" for Question 125, as was the case in the last round of the survey (<https://www.internationalbudget.org/sites/default/files/2020-05/egypt-202002150030.pdf>) - see explanation there. 2. The additional links provided on public hearings in Fayoum and Alexandria are similar to the one mentioned originally in the question, although more detailed. However, since this mechanism only captures some ad-hoc views, answer "C" is most appropriate. 3. Finally, the remaining links are more educational, focusing on how the MoF explains the CB and budget to citizens (a good step, but not a mechanism that we can count here). Given the above, the answer is revised

from "B" to "C", for consistency across countries.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Source:

Link: <https://www.youtube.com/watch?v=3LWTFPwrKDw>

Link: <https://fb.watch/63NBAGzrnL/>

Comment:

No, the government did not listen to or met with vulnerable or under-represented Egyptians. The MOF held two events, one in Fayoum and one with AUC students, however, I am not sure how citizens inputs were used in the formulation of the annual budget.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: As mentioned in the previous question, the provided document includes a gender-based and age-range information to assess female and youth participation. Additionally, a separate "Women Consultation Session" was held in Sohag Governorate, including a proof of a General Invitation, find the link below:

[http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/\[%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf](http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/[%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf). Moreover, Fayoum sessions held by the FTCE include proofs of participation of underprivileged segments & people with disabilities <https://www.youtube.com/watch?v=XX9sXAG-V1U> (8:30 to 9:44 min) <https://www.youtube.com/watch?v=YKhJOSZMLAM> It's worth noting that all Videos for Fayoum sessions held in Etsa and Youssef El-Sediq took place in December 2020, however, due to the videos being filmed by an outsourced company, they have been uploaded on the website after that date. Moreover, Egypt is in the process of developing its participatory budgeting model which includes budgeting at the national and provincial level. This will include spaces for public participation during budget formulation (including vulnerable and under-represented groups) to provide inputs on what to be included in the budget.

Researcher Response

Changed it to "A"

IBP Comment

Thank you to the government reviewer and researcher for the comment. IBP agrees with scoring this question "A", given that the premise of the UELDP project is poverty reduction.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

Comment:

The MOF held two events, one in Fayoum and with the AUC students, however, I am not sure what topics the executive's engagement with citizens covered.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: The answer should be at minimum a "b", however we believe it's an "a", Fayoum sessions held by the FTCE include proofs that the above-mentioned topics (3. Social spending policies, 5. Public investment projects, 6. Public services) have been covered during the engagement activities: <https://www.youtube.com/watch?v=YKhJOSZMLAM> <https://www.youtube.com/watch?v=XX9sXAG-V1U> Further, in Sohag, deliberation sessions with citizens have also included discussions during the formulation phase about (3. Social spending policies, 5. Public investment projects, 6. Public services), this was reflected in the following meeting minutes taken on Jan 2020: Markaz / District of Sohag:

<http://www.sohag.gov.eg/UELD/final/consultations/2021/%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf> Markaz/ District of Dar Es-Salam:

<http://www.sohag.gov.eg/UELD/final/consultations/2021/%D8%AF%D8%A7%D8%B1%20%D8%A7%D9%84%D8%B3%D9%84%D8%A7%D9%85.pdf>

Researcher Response

Changed it to "B"

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is

more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, there is no mechanism where Egyptians can have an input into monitoring the implementation of the state budget. The MOF hold two events, one in Fayoum and with the AUC students, however, I am sure how citizens inputs were used in the implementation of the annual budget.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Comments: The Upper Egypt Local Development program UELDP implemented in Sohag and Qena Governorates, citizens have been openly participating during the monitoring of the implementation of the annual budget while providing their inputs to be reflected in future deliberations, kindly find proofs through the following links: - Sohag portal for citizens to include their opinion and suggestions during the whole budget cycle: http://www.sohag.gov.eg/UELDP/Suggestions_Opinions/default.aspx - The UELPD Report, made by Care International Institution, includes citizens feedback on quality of services provided, needs, satisfaction, etc.: <http://www.sohag.gov.eg/UELDP/final/Satisfaction/default.aspx> - Moreover, Deliberation sessions are implemented during the budget implementation period:

<http://www.sohag.gov.eg/UELDP/final/consultations/2021/%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf>

Researcher Response

Thanks for the government response and links. However, these events cannot be considered as a mechanism. Mechanism, means that there is a clear system where people can engage with the MOF and provide input, which is not the case here. The events mentioned were mainly to discuss local issues from the governor, not the state budget, also its a not a mechanism, it's a one time event which cannot be considered as a mechanism. The events are steps in the right direction, however, it's way far from what "mechanism" means. Therefore, the response shall remains "D"

IBP Comment

Thank you to the government reviewer and researcher for the comments. IBP agrees with maintaining the answer of "D" in this question. The links provided by the government reviewer focus on projects to prioritize to implement, which is a mechanism that is more appropriate to list under Question 125, not Question 128.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No, there is no mechanism where Egyptians can have an input into monitoring the implementation of the state budget. The MOF hold two events, one in Fayoum and with the AUC students, however, I am sure how citizens inputs were used in the formulation of the annual budget.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Comments: As per the previous question , the UELPD implemented in Sohag and Qena during the implementation phase to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget. Proofs: Minutes of deliberation sessions held in Juhayna District (Sohag Governorate) includes notes on participation of Women and People with disabilities in Page 5:

<http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%AC%D9%87%D9%8A%D9%86%D8%A9/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9.pdf> Additionally , kindly find below a general Link to all public deliberation sessions of the different Sohag Districts

<http://www.sohag.gov.eg/UELDP/final/consultations/%D8%AC%D9%84%D8%B3%D8%A7%D8%AA%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%2021-22.aspx>) the meeting minutes taken during the meeting held in November 2020 include proofs of representation youth, female and NGOs:

<http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf>

Moreover, Fayoum sessions held by the FTCE include proofs of participation of vulnerable and underrepresented parts of the population where the videos below show a representative of that segment (a woman with disability) explicitly explaining her input on how to improve the implementation of the annual budget through increasing the number of small productive businesses provided to women with low income, increasing the number of rams installed in the city for people with disability and increasing the number of teachers in some schools of the governorate, this can be seen and heard in the video from minute 8:30 to minute 9:44: <https://www.youtube.com/watch?v=XX9sXAG-V1U> (8:30 to 9:44 min) <https://www.youtube.com/watch?v=YKhJOSZMLAM> Moreover, Egypt is in the process of developing its participatory budgeting model which includes budgeting at the national and provincial level. This will include spaces for public participation during budget formulation (including vulnerable and under-represented groups) to provide inputs on what to be included in the budget.

Researcher Response

Thanks for the government response and links. However, these events cannot be considered as a mechanism. Mechanism, means that there is a clear system where people can engage with the MOF and provide input, which is not the case here. The events mentioned were mainly to discuss local issues with the governor, not the state budget, also its a not a mechanism, it's a one time event which cannot be considered as a mechanism. The events are steps in the right direction, however, it's way far from what "mechanism" means. Therefore, the response shall remains "D"

IBP Comment

Thanks to the government reviewer and researcher for the comments. Please see IBP note in Question 128.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, there is no mechanism where Egyptians can have an input into monitoring the implementation of the state budget. The MOF hold two events, one in Fayoum and with the AUC students, however, I am sure how citizens inputs were used in the formulation of the annual budget.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: The answer should be at minimum a "b", however we believe it's an "a", Proofs: In the UELPD implemented in Sohag and Qena, the meeting minutes taken during the meeting held in Juhayna District in October 2020 include discussions over 2. Delivery of Public Services 4. Implementation of social spending 6. Implementation of Public Investment Projects.

<http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%AC%D9%87%D9%8A%D9%86%D8%A9/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9.pdf> Fayoum sessions held by the FTCE include proofs that the above-mentioned topics (2. Delivery of public services, 4. Implementation of social spending, 6. Implementation of public investment projects) have been covered during the engagement activities. <https://www.youtube.com/watch?v=YKhJOSZMLAM> <https://www.youtube.com/watch?v=XX9sXAG-V1U>

Researcher Response

Thanks for the government response. I believe these events are not a "mechanism" it's more of a one time event here and there, not a clear mechanism that the executive applies all over the country. The events are good steps in the right direction, however, the word "mechanism" means a system that is national and everyone applies to listen to the people, and this is not the case here. Therefore, I believe the answer should remain as it is "D".

IBP Comment

Thanks to the government reviewer and researcher for the comments. Please see Question 128.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Comment:

The MOF held two events, one in Fayoum and with AUC students, however, I could not find prior information on the process of the engagement.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: The "Women Consultation Session" held in Sohag Governorate to discuss the investment plan includes a proof of a General Invitation to all women of Sohag, explaining the date and the purpose of the session find the invitation in the last page of the link below:

[http://www.sohag.gov.eg/UJELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/\[%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf](http://www.sohag.gov.eg/UJELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/[%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf) Moreover, please find an example for an invitation for a meeting held in Juhayna District (Sohag Governorate) (p. 14):

<http://www.sohag.gov.eg/UJELDP/final/consultations/2122/%D8%AC%D9%87%D9%8A%D9%86%D8%A9/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9.pdf> Dar Es-Salam District (Sohag Governorate):

<http://www.sohag.gov.eg/UJELDP/final/consultations/2122/%D8%AF%D8%A7%D8%B1%20%D8%A7%D9%84%D8%B3%D9%84%D8%A7%D9%85/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9.pdf>

Researcher Response

Thanks to the government for their response. based on one of the links, I believe we should higher the score here to "C" since the information was provided to citizens in the beginning of the sessions which is a very limited time for people to discuss what they want based on the available

resources.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

Source:

Comment:

The Fayoum and AUC events mentioned in Question 125 took place, but we're not sure how citizens inputs were used in the formulation of the annual budget.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

Comments: During the formulation of the investment projects plan in Sohag, citizens' needs and suggestions are openly discussed during meetings held in Sohag District. In the link below, a list with written suggestions and inputs to be included in the project's formulation in the next budget cycle and how these inputs were taken into consideration is presented:

<http://www.sohag.gov.eg/UELDP/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf>
Moreover, during Fayoum's Session, the Governor was taking notes of the proposed suggestions and inputs of participating citizens that could be seen starting min 2:40 in the below video: <https://www.youtube.com/watch?v=3LWTFpwrKDw>

Researcher Response

I changed the score to "B"

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, there is no mechanism where Egyptians can have an input into monitoring the implementation of the state budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: A list with some information on how citizens' suggestions have been used to assist in following-up on the implementation could be found in the links below: For Akhmeem District: <http://www.sohag.gov.eg/UELD/final/consultations/2021/%D8%A3%D8%AE%D9%85%D9%8A%D9%85.pdf>

For Sohag District:

<http://www.sohag.gov.eg/UELD/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf>

[http://www.sohag.gov.eg/UELD/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/\[%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf](http://www.sohag.gov.eg/UELD/final/consultations/2122/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/[%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA%20%D9%85%D8%B1%D9%83%D8%B2%20%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf)

Researcher Response

Based on my response in 128, 129, I believe response "D" shall remain.

IBP Comment

Thank you to the government reviewer and researcher for the comments. Please see Question 128. Answer "D" is maintained.

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No, participation mechanisms are not incorporated into the timetable for formulating the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: There is a Mobile Application developed by the Ministry of Planning called "Sharek 2030". This application allows citizens to provide their inputs and suggestions during the formulation phase of the Budget, and to monitor and follow-up on the investment plan set in the budget. Also, The MoF and the MoPED have agreed on merging their projects in the MoF's GFMS system. <https://mped.gov.eg/singlenews?id=337&lang=ar> <https://english.ahram.org.eg/NewsContent/1/64/357134/Egypt/Politics-/Egypt-launches-Sharek-mobile-app-allowing-Egyptia.aspx> It could be found on the Google App Store: <https://play.google.com/store/apps/details?id=com.project.egy2030&hl=en&gl=US> It's also worth noting that the Ministry of Planning and the Ministry of Finance have agreed that the priority for implementation of projects of the investment plan during FY21/22 would be given to projects whose implementation rate reached 75% during the previous FY20/21.

Researcher Response

Thanks for the government comment. I reviewed "Sharek 2030" App and its online presence and how many people using it. generally speaking, the idea is really good and it's good that the government wants to engage people as much as possible. However, there the amount of people who uses the app (5000+) is a very limited number compare to the size of the Egyptian society. Also, the government did not do a good work on putting the application out there and speaking about it so people learn about it and use it. Therefore, I believe we should keep the answer "B" as it is.

IBP Comment

Thank you to the government reviewer and the researcher for the comment. IBP agrees with the choice of "B" for Question 134; please see Question 135, where we score the Sharek app mentioned here by the government reviewer.

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Comments: Because of the interdependence of the governorates on the central budget, the MoF decided that this is the most appropriate mechanism for public participation because it's all reflected in the final state's budget. As such, the answer should be (c). The researcher is referring to the event held in Fayoum and AUC. However, we have achieved the following during 2020: 1. The MoPED and the MoLD are currently undertaking "The Upper Egypt Development Project in Qena and Sohag" (UELDP), which is a programme that supports community participation. This is achieved through public consultations with citizens to determine the priority of selected development projects in the local units of the governorate centers within the financial ceiling; the outputs, then, are included in a report to be sent to the planning teams. Rejected projects are placed in an exclusion list with a clear justification for rejection. The draft final plan is, then, uploaded on the governorate website (For example Qena and Sohag), where the local councils can express their views on the plan, then send their feedback to the Planning & Budgeting Committee and the Economic Affairs Committee of the Egyptian Parliament. Afterwards, a Steering Committee, including representatives from all relevant ministries the Ministry of Planning & Local Development (MoPED), Ministry of Finance (MoF) and Ministry of International Cooperation (MoIC). The consultation meetings were applied on the sub-local level in the framework of UELDP during the designing phase for the annual investment plans (projects affecting people lives e.g.: electricity, roads & transportation, environment, security, etc.). Thanks to this programme, the GoE is currently considering adopting the idea of mainstreaming the experience in the remaining governorates. Please find below all related links: For Sohag Governorate: - A link to all Discussions in the different Sohag Districts: <http://www.sohag.gov.eg/UELDP/final/consultations/ConsultPlan20-21.aspx> - A sample report of The Public Discussion Session for Markaz Sohag <http://www.sohag.gov.eg/UELDP/final/Satisfaction/DocLib/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D9%85%D8%B3%D8%AD%20%D8%B1%D8%A%D9%88%D8%AF%20%D9%81%D8%B9%D9%84%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D9%81%D9%8A%D8%AF%D9%8A%D9%86%20%D8%A7%D9%84%D9%85%D8%B9%D8%AF%20%D8%A8%D9%85%D8%B9%D8%B1%D9%81%D8%A9%20%D9%87%D9%8A%D8%A6%D8%A9%20%D9%83%D9%8A%D8%B1%20%D8%A7%D9%84%D8%AF%D9%88%D9%84%D9%8A%D8%A9.pdf>

<http://www.sohag.gov.eg/UJELDP/final/consultations/2021/%D8%B3%D9%88%D9%87%D8%A7%D8%AC.pdf> - Videos for Public Consultations
<http://www.sohag.gov.eg/UJELDP/final/consultations/ConsultAlternative.aspx> For Qena Governorate: -
<http://www.qena.gov.eg/final%20accounts/default.aspx> - <http://www.qena.gov.eg/final%20accounts/ahdaf%20el%20brnamg/mosharka.aspx> 2.
 Moreover, the "Participatory Budget" initiative falling under the mandate of the FTCE Unit from the MoF, currently seeks to activate community participation and engagement in setting a vision for the state's fiscal policy prior to the formulation of the state's budget; which contributes to empowering citizens by effectively contributing to the reform vision, spending priorities, and identifying local public projects; Hence, the citizen is the main focus with the government in implementing the "Egypt Vision 2030". For Fayoum Governorate: - Press release about Citizen Engagement in Fayoum: <https://www.shorouknews.com/news/view.aspx?cdate=17122020&id=a97b9fcc-bf9a-4746-8007-f478d4ed6ae9>. -
<https://m.akhbarellyom.com/news/newdetails/3183040/1/%D8%B3%D8%A7%D8%B1%D8%A9-%D8%B9%D9%8A%D8%AF--%D9%85%D8%AD%D8%A7%D9%81%D8%B8%D8%A9-%D8%A7%D9%84%D9%81%D9%8A%D9%88%D9%85-%D8%A7%D9%84%D9%85%D8%AD%D8%B7%D8%A9-%D8%A7%D9%84%D8%AB%D8%A7%D9%86%D9%8A%D8%A9-%D9%84%D9%85%D8%A8%D8%A7%D8%AF%D8%B1%D8%A9--%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D8%B1%D9%83%D9%8A%D8%A9-> For Alexandria Governorate: - Facebook Post about Workshop in Alexandria: https://www.facebook.com/permalink.php?story_fbid=3346426072051088&id=175985652428495 - Video about Workshop in Alexandria: <https://www.youtube.com/watch?v=S9sUxoOn8UA> Studying the most important project proposals submitted by municipality heads that will be implemented in cooperation with civil society organizations https://www.facebook.com/permalink.php?story_fbid=4045945748765780&id=175985652428495 Further, public hearing sessions and meetings with civil society organization are deployed not only to understand the needs of citizens and the development projects they are looking forward to but also to know what kind of information they are seeking about the budget in order or us to include in the citizen budget and this can be seen through the following videos taken throughout our on-ground endeavors: *Public hearing in Etsa municipality in the governorate of Fayoum <https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s> *Public hearing in Yusuf El-Sedek municipality in the governorate of Fayoum <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> *Meetings with civil society organizations and citizens in the governorate of Alexandria <https://www.youtube.com/watch?app=desktop&v=e4-el-EnJ08> Additionally, we exerted efforts into reaching out to people through on-ground efforts as shown in the below video taken in Cairo where we explain to pedestrians what the State's budget is, the objectives behind the comprehensive economic reform program, the prioritization of social spending, social spending on education and health sectors and participatory budgeting. -
https://drive.google.com/file/d/14eiCGS1ML9_FqPiae9RA1nuW2J8vDm-T/view?usp=sharing - <https://drive.google.com/file/d/1niD-v657pvh4i-A5Q6eGu3ONOS6e7hR4/view?usp=sharing> Besides we have been exerting efforts to reach out to school and university students in ways that appeal to them which include budget games, online stimulations and video conferences to raise financial awareness, spread financial literacy and equip them to become active citizens as shown in the below video - https://drive.google.com/file/d/1__rl4zr07c9KebZiLw_XV1h5tYvWv6xS/view?usp=sharing

Researcher Response

Thanks for the government comments and information. Based on analyzing all the provided data we changed the answer to "C"

IBP Comment

Many thanks to the government reviewer and the researcher for the comments. Based on the government reviewer's comment in Question 134, we are scoring this question "C" based on the Sharek app.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, the parliament did not hold any public event to listen to citizens demands.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Comments: One of the participation mechanisms for the legislature is the "Exploratory and Confrontation Committee" لجنة الاستطلاع والمواجهة, which is a committee that aims at achieving all or some of the following purposes: 1- Collecting data that effectively contributes to completing the shortcomings in the presented legislation, and making its provisions to the fullest realization of its objectives, and in agreement with the basic components of society in accordance with what is decided by the Constitution. 2- Clarifying the facts of the country's general policy in various fields. 3- Hearing citizens' suggestions on issues and topics that concern public opinion, and in important legislation that is intended to be issued, in order to confirm the people's right to express their opinion on public issues. 4- Listening to Egyptian or international public figures to exchange opinions on international and public issues and problems. 5- Clarifying the truth on a specific subject that falls within the council's competence. A link to an article describing the committee's role (<https://www.dostor.org/3327694>) Moreover, the different committees of the Parliament have a "Field Visit" mechanism during which parliament representatives engage with citizens during field visits in different governorates and do needs assessments for the different segments of society to provide their inputs during the budget formulation. Below is a link to the scanned copy of the report of the Specialized Local Administration Committee in the Parliament Dated 13/08/2018 on the outcomes of their field visit (participatory mechanism) to the governorate of Aswan for 4 days to discuss with the citizens their needs in regards to development and investment projects as well as collecting citizens' inputs about proposed solutions for their lingering problems. <https://drive.google.com/file/d/1Glwlfta1WXRkXpd6cs7Myr2EulkEekFy/view?usp=sharing> Here are some links to field visits in Al-Gharbia, Al- Daqahlyia and Al-Sharqia Governorates 1- https://www.masrawy.com/news/news_egypt/details/2021/7/5/2051352/%D8%A7%D9%84%D8%B2%D9%8A%D8%A7%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%8A%D8%AF%D8%A7%D9%86%D9%8A%D8%A9-%D9%84%D9%8A%D8%B3%D8%AA-%D8%B4%D9%83%D9%84%D9%8A%D8%A9-%D8%B1%D9%8A%D8%A7%D8%B6%D8%A9-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D8%AA%D8%B4%D9%8A%D8%AF-%D8%A8%D8%A5%D9%86%D8%AC%D8%A7%D8%B2%D8%A7%D8%AA-%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D8%B4%D8%A8%D8%A7%D8%A8-%D9%81%D9%8A-%D8%A7%D9%84%D8%A7%D8%B3%D8%AA%D8%AB%D9%85%D8%A7%D8%B1-%D8%B5%D9%88%D8%B1 2- <https://almalnews.com/%D8%AA%D9%81%D8%A7%D8%B5%D9%8A%D9%84-%D8%A7%D9%84%D8%B2%D9%8A%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D9%8A%D8%AF%D8%A7%D9%86%D9%8A%D8%A9-%D9%84%D9%88%D9%81%D8%AF-%D9%85%D8%AD%D9%84%D9%8A%D8%A9-%D8%A7/> 3- A link to an article stating the number of field visits carried out by the specialized committees <https://www.darehhal.com/News/879927.aspx> In addition, According to Article No. 85 of the Amended 2019 Egyptian Constitution. "Everyone has the right to address the public authorities in writing and with his signature, and addressing them in the name of groups is only for legal persons." لكل فرد حق مخاطبة السلطات العامة كتابةً ويتوقيعه، ولا تكون مخاطبتها باسم الجماعات إلا للأشخاص الاعتبارية." Moreover, there is a complaint and suggestions mechanism in the parliament that allows citizens engagement, here is a link to an article explaining how the House of Representatives referred to the GoE 27 project proposals: <https://cutt.ly/bQVeOur>

Researcher Response

Thanks for the government response. I checked all the links and and law language that is provided, none of them can be considered as public hearings. Public hearings means that the public have a say and can direct the legislation and its decisions. What we have here (In the links) are nothing but visits for media not an actual public hearings where people can speak freely and tell the members of parliament what to do and what not. I believe the answer shall remain as it is "D"

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, the parliament did not hold any public event to listen to citizens demands.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Comments: Below is a link to the scanned copy of the report of the Specialized Local Administration Committee in the Parliament on the outcomes of their field visit (participatory mechanism) to the governorate of Aswan for 4 days to discuss with the citizens (3. Social spending policies 5. Public investment projects 6. Public services) and their needs in regards to development and investment projects as well as collecting citizens' inputs about proposed solutions for their lingering problems. <https://drive.google.com/file/d/1G1wlfTa1WXRkXpd6cs7Myr2EulkEekFy/view?usp=sharing>

Researcher Response

Thanks for the government response. I checked all the links and and law language that is provided, none of them can be considered as public hearings. Public hearings means that the public have a say and can direct the legislation and its decisions. What we have here (In the links) are nothing but visits for media not an actual public hearings where people can speak freely and tell the members of parliament what to do and what not. I believe the answer shall remain as it is "D"

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, the parliament did not hold any public event to listen to citizens demands.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, the parliament did not hold any public event to listen to citizens demands.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No, the Accountability State Authority does not maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: The SAI maintains multiple formal mechanisms through which the public can contribute to audit investigations, among which are the following: 1- The public can send their suggestions and contributions to audit investigations through this form on the official website of SAI

<https://asa.gov.eg/csqa.aspx?pgtype=2> 2- The public can send any documents and mails to SAI through their postal and mailbox code 11789 3- The public can call SAI through 02 24018310

Researcher Response

We cannot accept general comment boxes, as noted here, for an "A" response.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No, the Accountability State Authority does not maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No, the Accountability State Authority does not maintain formal mechanisms through which the public can contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Comments: The SAI maintains multiple formal mechanisms through which the public can contribute to audit investigations, among which are the following: 1- The public and send any documents and mails to SAI through their postal and mailbox code 11789 2- The public can call SAI through 02 24018310

Researcher Response

I disagree with the government comment. There has to be a formal and clear mechanisms for the public to engage with the SAI. Having a phone number or an address cannot be considered as a formal mechanism as noted in the description above. Answer "B" shall remain.